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## D.B.S. MEMORANDUM

Dominion Bureau of Statistics, Ottawa, Canada

514

(18)

Canada  
Statistics Canada  
68-203UNIVERSITY OF TORONTO  
DEPT. OF POLITICAL ECONOMY8503-501  
24-4-52

April, 1952

Price 25 cents

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTSSUMMARY OFREVENUE, EXPENDITURE AND TAX COLLECTIONS  
(Interim)1950 -65

These tables present statistics of revenue and expenditure, and tax collections, for the municipalities of all provinces in 1950, prepared from interim reports obtained from the provincial departments of municipal affairs pending the availability of the regular annual reports. While it has been necessary to make estimates for some of the detail, these statistics are indicative of the general trend in municipal finance for the year 1950.

The classifications used follow those in the reports for previous years in this series covering 1944 to 1949 inclusive, as does the method of reporting gross general revenue and expenditure. The latter has been varied herein to the extent that capital expenditure has been combined with ordinary expenditure. The supplementary table 11 (a) showing capital expenditure which has been included permits comparisons to be made with general expenditure of previous years by subtraction of the amounts shown from corresponding items in the main part of the table.

Subject to the above, the detailed comment in reports of previous years in this series of statistics is applicable, as are the descriptions of the sources of information.

With a view to minimizing the time involved in preparing these statistics in interim form, the data are not produced in the same detail as in the final reports. It will be noted that revenues are classified for only the major or more important sources and expenditures are condensed somewhat in terms of what are considered to be the more significant functional services or categories of municipal operations from a social and economic point of view.

..... (continued on page 8)

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

| NO. | SOURCE                           | NFLD.  | P.E.I. | N.S.   | N.B.   |
|-----|----------------------------------|--------|--------|--------|--------|
| 1.  | Taxation:                        |        |        |        |        |
| 2.  | Real and Personal Property Taxes | 841    | 839    | 12,797 | 10,058 |
| 3.  | Business Taxes                   | 38     | -      | 846    | 864    |
| 4.  | Other Taxes                      | 137 4/ | 26     | 677    | 1,372  |
| 5.  | Sub-Total                        | 1,016  | 865    | 14,320 | 12,294 |
| 6.  | Licences and Permits             | 17     | 14     | 235    | 139    |
| 7.  | Other Governments:               |        |        |        |        |
| 8.  | Dominion                         | -      | -      | 216    | 77     |
| 9.  | Provincial Subsidies - General   | 208    | 53     | 597    | 2,055  |
| 10. | Other Provincial Grants 12/      | 125    | 5      | -      | 124    |
| 11. | Government Enterprises -         |        |        |        |        |
| 12. | Utility Surplus Used             | -      | 93     | 200    | 478    |
| 13. | Other Revenue                    | 80     | 80     | 2,202  | 1,079  |
| 14. | TOTAL REVENUE                    | 1,446  | 1,110  | 17,770 | 16,246 |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|     |                |     |   |   |     |
|-----|----------------|-----|---|---|-----|
| 15. | Public Works   | 115 | 1 | - | 118 |
| 16. | Public Welfare | -   | 1 | - | 6   |
| 17. | Other          | 10  | 3 | - | -   |
| 18. |                | 125 | 5 | - | 124 |

Note: See page 6 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

| QUE.       | ONT.      | MAN.      | SASK.    | ALTA.   | B.C.      | TOTAL   | NO. |
|------------|-----------|-----------|----------|---------|-----------|---------|-----|
|            |           |           |          |         |           |         | 1.  |
| 86,240 1/  | 167,455   | 29,766    | 33,621   | 40,405  | 37,430    | 419,452 | 2.  |
| (2)        | 21,360 3/ | 2,613     | 1,780 3/ | 1,761   | 1,606     | 30,868  | 3.  |
| 37,363 5/  | 145       | 279 6/    | 814 7/   | 72      | 92        | 40,977  | 4.  |
| 123,603    | 188,960   | 32,658 8/ | 36,215   | 42,238  | 39,128    | 491,297 | 5.  |
| 4,136      | 3,104     | 582       | 655      | 577     | 2,713     | 12,172  | 6.  |
|            |           |           |          |         |           |         | 7.  |
| -          | 1,015     | -         | 9        | -       | 40        | 1,357   | 8.  |
| -          | 1,692 9/  | -         | -        | 304 10/ | 9,112 11/ | 14,021  | 9.  |
| 1,104      | 28,457    | 2,804     | 1,158    | 4,315   | 5,698 13/ | 43,790  | 10. |
|            |           |           |          |         |           |         | 11. |
| 19,877 14/ | 3,365     | 1,887     | 2,330    | 2,495   | 2,051     | 32,776  | 12. |
| 17,559     | 26,692    | 4,662     | 3,976    | 5,647   | 6,425     | 68,402  | 13. |
| 166,279    | 253,285   | 42,593    | 44,343   | 55,576  | 65,167    | 663,815 | 14. |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|       |        |          |       |       |       |        |     |
|-------|--------|----------|-------|-------|-------|--------|-----|
| 623   | 20,248 | 676      | 506   | 4,075 | 1,844 | 28,206 | 15. |
| -     | 3,586  | 318      | 644   | 197   | 3,346 | 8,098  | 16. |
| 481   | 4,623  | 1,810 1/ | 8     | 43    | 508   | 7,486  | 17. |
| 1,104 | 28,457 | 2,804    | 1,158 | 4,315 | 5,698 | 43,790 | 18. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

| NO. | FUNCTION                           | NFLD. | P.E.I. | N.S.   | N.B.   |
|-----|------------------------------------|-------|--------|--------|--------|
| 1.  | Public Works                       | 857   | 412    | 4,235  | 2,509  |
| 2.  | Sanitation and Waste Removal       | 250   | 4      | 1,113  | 651    |
| 3.  | Conservation of Health             | 1     | 9      | 180    | 84     |
| 4.  | Public Welfare                     | 2     | 7      | 2,618  | 2,402  |
| 5.  | Education                          | -     | 511    | 9,023  | 9,369  |
| 6.  | Debt Charges:                      |       |        |        |        |
| 7.  | Debenture Debt Charges             | 136   | 244    | 3,015  | 2,118  |
| 8.  | Other                              | 49    | 10     | 328    | 424    |
| 9.  | Contributions to Other Governments | -     | -      | 246 7/ | -      |
| 10. | Deficits of Utilities              | 39    | 32     | 41     | 161    |
| 11. | Other Expenditure                  | 430   | 242    | 5,548  | 4,431  |
| 12. | TOTAL EXPENDITURE                  | 1,764 | 1,471  | 26,347 | 22,149 |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS;  
(2) FROM REVENUE FUNDS

|     |                              |     |     |     |       |          |
|-----|------------------------------|-----|-----|-----|-------|----------|
| 13. | Public Works                 | (1) | 146 | 317 | 2,748 | 1,454    |
| 14. |                              | (2) | 117 | 26  | 204   | 2/       |
| 15. | Sanitation and Waste Removal | (1) | -   | 1   | 567   | 412      |
| 16. |                              | (2) | -   | -   | 53    | 2/       |
| 17. | Public Welfare               | (1) | -   | -   | 12    | 871      |
| 18. |                              | (2) | -   | -   | 6     | 2/       |
| 19. | Education                    | (1) | -   | 18  | 3,916 | 2,806    |
| 20. | Other                        | (1) | 25  | 14  | 719   | 443      |
| 21. |                              | (2) | 23  | 4   | 246   | 2/       |
| 22. | TOTALS                       | (1) | 171 | 350 | 7,962 | 5,986    |
| 23. |                              | (2) | 140 | 30  | 509   | 2/       |
| 24. |                              |     | 311 | 380 | 8,471 | 5,986 5/ |

Note: See Page 7 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

| QUE.      | ONT.    | MAN.       | SASK.  | ALTA.  | B.C.       | TOTAL   | NO. |
|-----------|---------|------------|--------|--------|------------|---------|-----|
| 29,956 1/ | 52,556  | 10,051 2/  | 8,084  | 18,027 | 7,174      | 129,861 | 1.  |
| 5,304     | 17,090  | 1,702      | 1,913  | 5,102  | 2,342      | 35,471  | 2.  |
| 3/        | 5,788   | 513        | 299    | 308    | 661        | 7,843   | 3.  |
| 9,862 4/  | 27,503  | 3,581      | 7,449  | 5,117  | 6,203      | 64,744  | 4.  |
| 62,230 5/ | 90,415  | 15,200     | 19,169 | 23,012 | 16,316     | 245,245 | 5.  |
|           |         |            |        |        |            |         | 6.  |
| 29,846    | 37,395  | 4,215      | 2,172  | 4,616  | 9,625      | 93,382  | 7.  |
| 504 6/    | 2,173   | 373        | 733    | 1,531  | 680        | 6,805   | 8.  |
| -         | -       | 507 8/     | -      | -      | -          | 753     | 9.  |
| 569       | 1,038   | 939        | 133    | 477    | 489        | 3,918   | 10. |
| 55,416 9/ | 80,060  | 13,891 10/ | 8,697  | 9,728  | 30,598 11/ | 209,041 | 11. |
| 189,687   | 314,018 | 50,972     | 48,649 | 67,918 | 74,088     | 797,063 | 12. |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS:  
(2) FROM REVENUE FUNDS

|          |        |          |       |        |           |         |     |
|----------|--------|----------|-------|--------|-----------|---------|-----|
| 3,922    | 8,302  | 2,510    | 394   | 4,520  | 1/        |         | 13. |
| 1/       | 2,447  | 1,238 3/ | 1,302 | 2,949  | 1/        |         | 14. |
| 5,304    | 4,097  | 389      | 645   | 3,505  | 1/        |         | 15. |
| 1/       | 511    | 22       | 73    | 116    | 1/        |         | 16. |
| 15       | 5,755  | 411      | 2,722 | 1,601  | 1/        |         | 17. |
| 1/       | 36     | 7        | 33    | 37     | 1/        |         | 18. |
| 18,830   | 30,148 | 3,200    | 1,264 | 3,386  | 1/        |         | 19. |
| 1,839    | 12,500 | 127      | 156   | 273    | 1/        |         | 20. |
| 1/       | 1,508  | 396      | 596   | 669    | 1/        |         | 21. |
|          |        |          |       |        |           |         |     |
| 29,910   | 60,802 | 6,637    | 5,181 | 13,285 | 11,917 4/ | 142,201 | 22. |
| 7,643 4/ | 4,502  | 1,663    | 2,004 | 3,771  | 2,846 4/  | 23,108  | 23. |
|          |        |          |       |        |           |         |     |
| 37,553   | 65,304 | 8,300    | 7,185 | 17,056 | 14,763    | 165,309 | 24. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1950  
(Thousands of Dollars)

| NO. | ITEMS  | NFLD.  | P.E.I. | N.S.   | N.B.   |
|-----|--|--------|--------|--------|--------|
| 1.  | Total Tax Levies   | 1,016  | 865    | 14,320 | 12,294 |
| 2.  | Tax Collections  | 976    | 822    | 13,946 | 11,178 |
| 3.  | Percentage of Levy Collected                                 | 96.06% | 95.03% | 97.39% | 90.92% |
| 4.  | Taxes Receivable, Current<br>and Arrears                     | 332    | 244    | 4,048  | 4,356  |
| 5.  | Property Acquired for Taxes                                  | -      | -      | 181    | 183    |
| 6.  | Total Taxes Receivable and<br>Property Acquired for<br>Taxes | 332    | 244    | 4,229  | 4,539  |
| 7.  | Percentage of Current Levy                                   | 32.68% | 28.21% | 29.53% | 36.92% |

1/ Information not available

Footnotes for Table I

- 1/ Real estate taxes, including an estimate of school taxes.
- 2/ Included in Other Taxes
- 3/ Estimate.
- 4/ Includes amusement taxes.
- 5/ Includes personal property, amusement, business and sales taxes. School taxes estimated.
- 6/ Includes Winnipeg Electricity and Gas Sales Tax, \$270 thousands.
- 7/ Includes amusement taxes, \$269 thousands.
- 8/ Levies made by school boards in unorganized areas are not available.
- 9/ Includes supplementation, municipal portion of fees received from licences re Liquor Control Board, and municipalities' share of corporation tax on railways.
- 10/ Includes municipal portion of Lands and Forest Department leases.
- 11/ Social Security and Municipal Aid Tax.
- 12/ Does not include provincial grants to hospitals and local school authorities.
- 13/ Includes shared-revenue contributions of \$1844 thousands, re Municipal Aid Act, Motor Vehicle Licences.
- 14/ Includes debenture debt charges recoverable.

Footnotes for Table IA

- 1/ Includes flood and dyking, \$1742 thousands.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1950  
(Thousands of Dollars)

| QUE.    | ONT.    | MAN.   | SASK.  | ALTA.  | B.C.   | TOTAL   | NO. |
|---------|---------|--------|--------|--------|--------|---------|-----|
| 123,603 | 188,960 | 32,658 | 36,215 | 42,238 | 39,128 | 491,297 | 1.  |
| 1/      | 187,673 | 30,417 | 33,242 | 40,531 | 39,110 |         | 2.  |
| 1/      | 99.32%  | 93.14% | 91.79% | 95.96% | 99.95% |         | 3.  |
| 1/      | 17,708  | 6,978  | 13,003 | 11,445 | 3,135  |         | 4.  |
| 1/      | 4,719   | 3,769  | 9,111  | 10,772 | 5,989  |         | 5.  |
| 1/      | 22,427  | 10,747 | 22,114 | 22,217 | 9,124  |         | 6.  |
| 1/      | 11.87%  | 32.91% | 61.06% | 52.60% | 23.32% |         | 7.  |

Footnotes for Table II

- 1/ Includes sewer maintenance.
- 2/ Includes dyking expenditures, \$109 thousands; and general expenditures for sanitation by towns, villages, suburban and rural municipalities.
- 3/ See footnote 4/.
- 4/ Includes health expenditures.
- 5/ Estimate.
- 6/ Temporary debt charges only.
- 7/ Provincial Highway Tax.
- 8/ Municipal Commissioner's and Provincial Trunk Highway levies.
- 9/ Includes capital expenditures provided out of revenue, for which details are not available, \$7,643 thousands; and county rates, \$288 thousands, which were not eliminated because no figures were available for counties.
- 10/ Includes flood expenditure, \$3,374 thousands.
- 11/ Includes capital expenditures provided out of revenue, \$2,846 thousands, capital and loan funds disbursements \$5,206 thousands, for which details are not available, and expenditure on capital account for Vancouver \$6,711 thousands.

Footnotes for Table IIA.

- 1/ See footnote 4/.
- 2/ Not separable from general expenditure.
- 3/ Includes dyking expenditure, \$109 thousands.
- 4/ Details not available. Included in Other Expenditure in Table II.
- 5/ Does not include capital expenditure from revenue funds.

General Revenue: (Table 1)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and there receipts have been substituted. "Other Taxes" consist of Poll Taxes in all provinces, Household and Tenant Taxes in Nova Scotia, New Brunswick and Quebec, and Occupancy Tax in New Brunswick, in addition to those specifically footnoted.

Provincial Subsidies - General, represent grants to municipalities, the purpose of which is to assist in meeting the total budget. Other Provincial Grants are those made for a specific purpose, and these have been detailed in the subsidiary Table 1 (a) according to the function or purpose of the expenditure or service to which they are related.

Other Revenue includes rents, concessions and franchises; law enforcement (police fines, etc.); investment earnings (mainly interest and tax penalties); service charges; revenues from recreation and community services, and other miscellaneous items not specifically provided for in the main classifications of the table.

Combined General and Capital Expenditure: (Table 2)

Public Works consists mainly of expenditures for construction and maintenance of streets, roads, bridges and related services.

Other Expenditure includes the functional items:

general government; protection to persons and property (fire protection, police protection, law enforcement, street lighting, etc.); recreation and community services; and other miscellaneous items not specifically provided for in the main classifications of the table.





# D.B.S. MEMORANDUM

Dominion Bureau of Statistics, Ottawa, Canada

8503-501  
31-7-53

July, 1953

Price 25 cents

## FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

### (SUMMARY OF

### REVENUE, EXPENDITURE AND TAX COLLECTIONS (Interim)

1951

In this Memorandum the 1951 revenue, expenditure and tax collections in the municipalities of all provinces are set out in condensed form. The figures are based largely on final returns, as no preliminary information was available for some items and some provinces. Publication has therefore been delayed, but this is somewhat compensated for by the lesser need to resort to estimates.

The classification of revenue and expenditure follows as closely as possible that approved for municipal accounts at the 5th (1948) Dominion-Provincial Conference on Municipal Statistics and published by the Dominion Bureau of Statistics in the Manual of Instructions on municipal accounting and reporting. This classification has been put into effect for this year's compilations, and hence this year's Memorandum varies in places from those of previous years.

Revenue and expenditure have been reported gross, and expenditure includes expenditure from capital funds wherever the information could be ascertained. Table 11(a) shows the distribution of the amount of capital expenditure so included, and the figures for ordinary expenditure may be had by deducting the amounts shown from items in Table 11.

(continued on page 8)

Prepared in the Public Finance and Transportation Division

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1951

(Thousands of Dollars)

| NO. | SOURCE                                      | NFLD. | P.E.I. | N.S.   | N.B.   |
|-----|---|-------|--------|--------|--------|
| 1.  | Taxation:                                   |       |        |        |        |
| 2.  | Real and Personal Property Taxes            | 798   | 1,047  | 14,722 | 10,404 |
| 3.  | Business Taxes                              | 375   | -      | 1,101  | 998    |
| 4.  | Other Taxes                                 | 2805/ | 26     | 708    | 1,178  |
| 5.  | Sub-Total                                   | 1,453 | 1,073  | 16,531 | 12,580 |
| 6.  | Licences and Permits                        | 26    | 22     | 250    | 169    |
| 7.  | Other Governments:                          |       |        |        |        |
| 8.  | Dominion                                    | 7     | -      | 307    | 87     |
| 9.  | Provincial Subsidies - General              | 252   | 55     | 597    | 2,014  |
| 10. | Other Provincial Grants <sup>14/</sup>      | 204   | 2      | -      | 160    |
| 11. | Utilities and Other Government Enterprises: |       |        |        |        |
| 12. | Dominion                                    | 6     | -      | 193    | 43     |
| 13. | Provincial                                  | -     | -      | -      | -      |
| 14. | Own Municipality                            | 19    | 88     | 650    | 364    |
| 15. | Other Municipalities                        | -     | -      | 41     | 5      |
| 16. | Other Revenue                               | 125   | 83     | 1,698  | 1,211  |
| 17. | TOTAL REVENUE                               | 2,092 | 1,323  | 20,267 | 16,633 |

TABLE I(a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|     |                |     |   |   |     |
|-----|----------------|-----|---|---|-----|
| 18. | Public Works   | 158 | - | - | 151 |
| 19. | Health         | -   | - | - | -   |
| 20. | Social Welfare | -   | - | - | 9   |
| 21. | Other          | 46  | 2 | - | -   |
| 22. |                | 204 | 2 | - | 160 |

EDUCATION:

Grants by Provincial Governments  
to Local Boards <sup>17/</sup>

|       |     |       |       |
|-------|-----|-------|-------|
| 3,381 | 680 | 5,627 | 5,354 |
|-------|-----|-------|-------|

Note: See page 6 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1951

(Thousands of Dollars)

| QUE.                  | ONT.                 | MAN.                 | SASK.                 | ALTA.                | B.C.                  | TOTAL   | NO. |
|-----------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|---------|-----|
| 100,277 <sup>1/</sup> | 199,541              | 33,286               | 36,137                | 43,950               | 41,589                | 481,751 | 1.  |
| 2/                    | 27,029 <sup>3/</sup> | 2,770                | 1,898 <sup>4/</sup>   | 2,039                | 1,454                 | 37,664  | 2.  |
| 43,413 <sup>6/</sup>  | 107                  | 288 <sup>7/</sup>    | 1,557 <sup>8/</sup>   | 76                   | 148                   | 47,781  | 3.  |
| 143,690               | 226,677              | 36,344 <sup>9/</sup> | 39,592 <sup>10/</sup> | 46,065               | 43,191                | 567,196 | 4.  |
| 4,222                 | 3,579                | 688                  | 662                   | 565                  | 2,390                 | 12,573  | 5.  |
| -                     | 2,117                | -                    | 41                    | 63                   | 140                   | 2,762   | 6.  |
| -                     | 1,741 <sup>11/</sup> | -                    | -                     | 4,943 <sup>12/</sup> | 10,011 <sup>13/</sup> | 19,613  | 7.  |
| 1,826                 | 32,951               | 1,400                | 1,233                 | 4,401                | 6,422 <sup>15/</sup>  | 48,599  | 8.  |
| -                     | 1                    | 137                  | 45                    | 97                   | 153                   | 675     | 9.  |
| -                     | -                    | 175                  | -                     | 25                   | 27                    | 227     | 10. |
| 23,484 <sup>16/</sup> | 3,219                | 1,836                | 2,480                 | 2,543                | 1,773                 | 36,456  | 11. |
| -                     | -                    | -                    | -                     | 13                   | -                     | 59      | 12. |
| 17,655                | 27,813               | 4,331                | 4,019                 | 6,536                | 7,132                 | 70,603  | 13. |
| 190,877               | 298,098              | 44,911               | 48,072                | 65,251               | 71,239                | 758,763 | 14. |

TABLE I(a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|        |        |       |       |       |        |         |     |
|--------|--------|-------|-------|-------|--------|---------|-----|
| 1,254  | 23,795 | 946   | 424   | 3,637 | 2,151  | 32,516  | 15. |
| -      | 676    | 36    | 11    | 181   | -      | 904     | 16. |
| -      | 4,342  | 306   | 748   | 533   | 3,752  | 9,690   | 17. |
| 572    | 4,138  | 112   | 50    | 50    | 519    | 5,489   | 18. |
| 1,826  | 32,951 | 1,400 | 1,233 | 4,401 | 6,422  | 48,599  | 19. |
| 21,413 | 48,354 | 4,833 | 7,326 | 9,424 | 12,220 | 118,612 | 20. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1951

(Thousands of Dollars)

| NO. | FUNCTION   | NFLD. | P.E.I. | N.S.              | N.B.   |
|-----|--|-------|--------|-------------------|--------|
| 1.  | Public Works   | 729   | 509    | 3,455             | 3,409  |
| 2.  | Sanitation and Waste Removal                               | 281   | 3      | 1,394             | 541    |
| 3.  | Health   | 3     | 7      | 2,161             | 1,143  |
| 4.  | Social Welfare   | -     | 16     | 2,191             | 610    |
| 5.  | Education  | 3     | 630    | 7,456             | 8,184  |
| 6.  | Debt Charges:  |       |        |                   |        |
| 7.  | Debenture Debt Charges                                     | 155   | 249    | 3,274             | 2,374  |
| 8.  | Other  | 16    | 15     | 192               | 148    |
| 9.  | Contributions to Other Governments                         | -     | -      | 246 <sup>8/</sup> | -      |
| 10. | Utilities and Other Municipal Enterprises - Deficits, etc. | 21    | 31     | 61                | 278    |
| 11. | Other Expenditure  | 556   | 303    | 6,719             | 4,722  |
| 12. | TOTAL EXPENDITURE  | 1,764 | 1,763  | 27,149            | 21,409 |

TABLE II(a) - CAPITAL EXPENDITURE INCLUDED IN ABC E: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|     |                              |     |     |     |       |       |
|-----|------------------------------|-----|-----|-----|-------|-------|
| 13. | Public Works                 | (1) | -   | 382 | 1,877 | 2,231 |
| 14. |                              | (2) | 160 | 5   | 143   | 32    |
| 15. | Sanitation and Waste Removal | (1) | -   | -   | 746   | 242   |
| 16. |                              | (2) | 11  | -   | 76    | -     |
| 17. | Health                       | (1) | -   | -   | 712   | 100   |
| 18. |                              | (2) | -   | -   | 8     | -     |
| 19. | Social Welfare               | (1) | -   | -   | 369   | 7     |
| 20. |                              | (2) | -   | -   | 11    | 1     |
| 21. | Education                    | (1) | -   | 7   | 2,121 | 2,201 |
| 22. | Other                        | (1) | 31  | 55  | 1,013 | 228   |
| 23. |                              | (2) | 56  | 11  | 169   | 29    |
| 24. | Not Distributable            | (2) | -   | -   | -     | -     |
| 25. | TOTALS                       | (1) | 31  | 444 | 6,838 | 5,009 |
| 26. |                              | (2) | 227 | 16  | 407   | 62    |
| 27. |                              |     | 258 | 460 | 7,245 | 5,071 |

Note: See page 7 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1951

(Thousands of Dollars)

| QUE.1/                | ONT.    | MAN.                  | SASK.               | ALTA.                 | B.C.   | TOTAL   | NO. |
|-----------------------|---------|-----------------------|---------------------|-----------------------|--------|---------|-----|
| 28,283 <sup>2/</sup>  | 57,408  | 10,094 <sup>3/</sup>  | 9,729               | 20,712                | 16,288 | 150,616 | 1.  |
| -                     | 23,052  | 1,884                 | 2,070               | 5,705                 | 4,354  | 39,284  | 2.  |
| 11,753 <sup>4/</sup>  | 21,225  | 2,419                 | 4,605               | 5,734                 | 3,398  | 52,448  | 3.  |
| (5)                   | 16,596  | 2,043                 | 1,429               | 1,708                 | 5,631  | 30,224  | 4.  |
| 50,580                | 113,167 | 16,170                | 20,301              | 29,164                | 20,871 | 266,526 | 5.  |
|                       |         |                       |                     |                       |        |         | 6.  |
| 36,219                | 42,793  | 4,713                 | 2,274 <sup>6/</sup> | 5,729                 | 11,139 | 108,919 | 7.  |
| 698 <sup>7/</sup>     | 1,124   | 190                   | 213                 | 342                   | 135    | 3,073   | 8.  |
| -                     | -       | 504 <sup>9/</sup>     | -                   | -                     | -      | 750     | 9.  |
| 683                   | 821     | 800                   | 259                 | 814                   | 485    | 4,253   | 10. |
| 56,735 <sup>10/</sup> | 90,746  | 11,982 <sup>11/</sup> | 9,713               | 13,358 <sup>12/</sup> | 21,717 | 216,551 | 11. |
| 184,951               | 366,932 | 50,799                | 50,593              | 83,266                | 84,018 | 872,644 | 12. |

TABLE II(a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|                     |        |                   |       |                     |                     |         |     |
|---------------------|--------|-------------------|-------|---------------------|---------------------|---------|-----|
| 1/                  | 6,101  | 2,311             | 1,201 | 6,536               | 6,494               | 27,133  | 13. |
| 2/                  | 2,877  | 955               | 1,457 | 3,389               | 1,489               | 10,507  | 14. |
| 1/                  | 7,862  | 101               | 702   | 3,795               | 1,724 <sup>3/</sup> | 15,172  | 15. |
| 2/                  | 265    | 95                | 80    | 101                 | 111                 | 739     | 16. |
| 1/                  | 5,927  | 366               | 656   | 2,408               | 1,081               | 11,250  | 17. |
| 2/                  | 52     | 3                 | 13    | 8                   | 7                   | 91      | 18. |
| 1/                  | -      | -                 | -     | -                   | -                   | 376     | 19. |
| 2/                  | 75     | 1                 | -     | 6                   | 5                   | 99      | 20. |
| 1/                  | 36,491 | 2,689             | 778   | 7,500 <sup>4/</sup> | 1,603               | 53,390  | 21. |
| 1/                  | 12,158 | 57                | 165   | 616 <sup>5/</sup>   | 2,586               | 16,909  | 22. |
| 2/                  | 2,075  | 603 <sup>6/</sup> | 466   | 379                 | 831                 | 4,619   | 23. |
| 8,810               | -      | -                 | -     | -                   | -                   | 8,810   | 24. |
| 1/                  | 68,539 | 5,524             | 3,502 | 20,855              | 13,488              | 124,230 | 25. |
| 8,810 <sup>7/</sup> | 5,344  | 1,657             | 2,016 | 3,883               | 2,443               | 24,865  | 26. |
| 8,810               | 73,883 | 7,181             | 5,518 | 24,738              | 15,931              | 149,095 | 27. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1951

(Thousands of Dollars)

| NO. | ITEMS   | NFLD.  | P.E.I. | N.S.   | N.B.   |
|-----|---|--------|--------|--------|--------|
| 1.  | Total Tax Levies  | 1,453  | 1,073  | 16,531 | 12,580 |
| 2.  | Total Tax Collections                                     | 1,357  | 998    | 15,899 | 12,117 |
| 3.  | Percentage of Levy Collected                              | 93.39% | 93.01% | 96.17% | 96.32% |
| 4.  | Taxes Receivable, Current and Arrears                     | 394    | 289    | 4,703  | 4,208  |
| 5.  | Property Acquired for Taxes                               | -      | -      | 166    | 89     |
| 6.  | Total Taxes Receivable and<br>Property Acquired for Taxes | 394    | 289    | 4,869  | 4,297  |
| 7.  | Percentage of Current Levy                                | 27.12% | 26.93% | 29.45% | 34.16% |

1/ Information not available.

Footnotes for Table I

- 1/ Real estate taxes.
- 2/ Included in Other Taxes.
- 3/ Estimate.
- 4/ Estimate.
- 5/ Includes amusement taxes \$90 thousands, and fuel oil sales tax \$88 thousands.
- 6/ Includes sales tax \$27,774 thousands, and amusement and business taxes.
- 7/ Includes Winnipeg electricity and gas sales tax, \$286 thousands.
- 8/ Includes amusement taxes, \$297 thousands.
- 9/ Levies made by school boards in unorganized areas are not available.
- 10/ Does not include municipal levies for utilities as this information is not available.
- 11/ Includes supplementation, municipal portion of fees received from licences re Liquor Control Board, and municipalities' share of corporation tax on railways.
- 12/ Includes municipal portion of Lands and Forest Department leases.
- 13/ Social Security and Municipal Aid Tax.
- 14/ Does not include provincial grants to hospitals and local school authorities.
- 15/ Includes shared-revenue contributions of \$2,151 thousands, re Municipal Aid Act, Motor Vehicle Licences.
- 16/ Includes debenture debt charges recoverable.
- 17/ This information is included to indicate the amount contributed by provincial governments for operation and maintenance of elementary and secondary schools. The amounts shown are expenditures in the provincial fiscal year ending March 1952.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1951

(Thousands of Dollars)

| QUE.    | ONT.    | MAN.   | SASK.  | ALTA.  | B.C.   | TOTAL   | NO. |
|---------|---------|--------|--------|--------|--------|---------|-----|
| 143,690 | 226,677 | 36,344 | 39,592 | 46,065 | 43,191 | 567,196 | 1.  |
| 1/      | 221,231 | 34,736 | 37,656 | 44,066 | 42,747 |         | 2.  |
| 1/      | 97.60%  | 95.58% | 95.11% | 95.29% | 98.97% |         | 3.  |
| 22,817  | 21,949  | 7,995  | 13,679 | 13,023 | 3,616  | 92,673  | 4.  |
| 3,554   | 4,679   | 3,585  | 7,728  | 10,357 | 5,679  | 35,837  | 5.  |
| 26,371  | 26,628  | 11,580 | 21,407 | 23,380 | 9,295  | 128,510 | 6.  |
| 18.35%  | 11.74%  | 31.86% | 54.07% | 50.75% | 21.52% | 22.66%  | 7.  |

Footnotes for Table II

- 1/ General expenditures only.
- 2/ Includes sewer maintenance.
- 3/ Includes some sanitation expenditure of towns, villages, suburban and rural municipalities.
- 4/ Includes social welfare.
- 5/ See footnote 4.
- 6/ Does not include utility debenture debt charges for towns and villages.
- 7/ Temporary debt charges only.
- 8/ Provincial Highway Tax.
- 9/ Municipal Commissioner's and Provincial Trunk Highway levies.
- 10/ Includes capital expenditures provided out of revenue, for which details are not available, \$8,810 thousands.
- 11/ Includes dyking expenditure, \$164 thousands.
- 12/ Includes capital expenditure of counties, \$278 thousands, for which breakdown is not available.

Footnotes for Table II(a)

- 1/ Information not available.
- 2/ See footnote 7.
- 3/ Includes \$301 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 4/ Estimated.
- 5/ Includes capital expenditure of counties, \$278 thousands, for which breakdown is not available.
- 6/ Includes dyking expenditure, \$164 thousands.
- 7/ Details not available. Included in Other Expenditures in Table II.

General Revenue: (Table 1)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and there receipts have been substituted. "Other Taxes" consist of Poll Taxes in all provinces, Household and Tenant Taxes in Nova Scotia, New Brunswick and Quebec, and Occupancy Tax in New Brunswick, in addition to those specifically footnoted.

Provincial Subsidies - General, represent grants to municipalities, the purpose of which is to assist in meeting the total budget. Other Provincial Grants are those made for a specific purpose, and these have been detailed in the subsidiary Table 1(a) according to the function or purpose of the expenditure or service to which they are related.

Other Revenue includes rents, concessions and franchises; fines, interest, tax penalties, etc.; service charges; revenues from recreation and community services, and other miscellaneous items not specifically provided for in the main classifications of the table.

Combined General and Capital Expenditure: (Table 2)

Public Works consists mainly of expenditures for construction and maintenance of streets, roads, bridges and related services.

Other Expenditure includes the functional items: general government; protection to persons and property (fire protection, police protection, law enforcement, street lighting, etc.); recreation and community services; and other miscellaneous items not specifically provided for in the main classification of the table.





DOMINION BUREAU OF STATISTICS

OTTAWA - CANADA

Published by Authority of the Rt. Hon. C. D. Howe, Minister of Trade and Commerce



Memorandum

UNIVERSITY OF TORONTO  
DEPT. OF POLITICAL ECONOMY

8503-501  
15-4-54

April, 1954

Price 25 cents

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

SUMMARY OF

REVENUE, EXPENDITURE AND TAX COLLECTIONS

(Interim)

1952

These financial statistics of municipal governments for the year 1952 have been prepared in advance of the annual report from both preliminary and final sources of information.

The revenue and expenditure figures included are presented on a gross basis i.e. grants received for specific activities are not netted out against the expense, or interest revenue against interest expenditure. As shown, total expenditure exceeds total revenue in considerable amount, as capital expenditure from borrowed funds to the amount shown in the subsidiary table II(a) is included. Such capital expenditure does not, however, include amounts expended by or on behalf of utilities. Debt charges on utility debentures are included, as are those on school debentures, whether the debt was issued by the municipality, or by a utility board, a metropolitan utility, or by a school board. Inclusion of these debt charges even though the debentures were not issued by the municipality makes the resultant figures more complete and comparable, regardless of differences in municipal organization and procedure. In a few instances, however, school debt charges not identified as such have of necessity been left in the education expenditure item.

(continued on page 8)

Prepared in the Public Finance and Transportation Division,  
Municipal Finance Section.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1952

(Thousands of Dollars)

| NO. | SOURCE                                      | NFLD.             | P.E.I. | N.S.   | N.B.   |
|-----|---|-------------------|--------|--------|--------|
| 1.  | Taxation:                                   |                   |        |        |        |
| 2.  | Real and Personal Property Taxes            | 995               | 1,254  | 17,069 | 12,458 |
| 3.  | Business Taxes                              | 398               | -      | 1,431  | 1,062  |
| 4.  | Other Taxes                                 | 376 <sup>5/</sup> | 43     | 751    | 1,661  |
| 5.  | Sub-Total                                   | 1,769             | 1,297  | 19,251 | 15,181 |
| 6.  | Licences and Permits                        | 56                | 32     | 267    | 142    |
| 7.  | Other Governments:                          |                   |        |        |        |
| 8.  | Dominion                                    | -                 | -      | 380    | 145    |
| 9.  | Provincial Subsidies - General              | 199               | 73     | 847    | 2,069  |
| 10. | Other Provincial Grants <sup>14/</sup>      | 164               | 5      | -      | 188    |
| 11. | Other Municipalities                        | -                 | -      | 127    | 5      |
| 12. | Utilities and Other Government Enterprises: |                   |        |        |        |
| 13. | Dominion                                    | 8                 | -      | 147    | 189    |
| 14. | Provincial                                  | -                 | -      | 5      | -      |
| 15. | Own Municipality                            | 76                | 63     | 234    | 374    |
| 16. | Other Municipalities                        | -                 | -      | 25     | -      |
| 17. | Other Revenue                               | 152               | 85     | 2,504  | 1,529  |
| 18. | TOTAL REVENUE                               | 2,424             | 1,555  | 23,787 | 19,822 |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|     |                |     |   |   |     |
|-----|----------------|-----|---|---|-----|
| 19. | Public Works   | 118 | - | - | 169 |
| 20. | Health         | -   | - | - | -   |
| 21. | Social Welfare | -   | - | - | 13  |
| 22. | Other          | 46  | 5 | - | 6   |
| 23. | TOTAL          | 164 | 5 | - | 188 |

Note: See page 6 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1952

(Thousands of Dollars)

| QUE.                  | ONT.                 | MAN.                 | SASK.                 | ALTA.                | B.C.                  | TOTAL   | NO. |
|-----------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|---------|-----|
|                       |                      |                      |                       |                      |                       |         | 1.  |
| 108,058 <sup>1/</sup> | 234,418              | 35,947               | 39,409                | 50,599               | 46,628                | 546,835 | 2.  |
| 2/                    | 28,637 <sup>3/</sup> | 3,028                | 2,069 <sup>4/</sup>   | 2,373                | 1,788                 | 40,786  | 3.  |
| 50,947 <sup>6/</sup>  | 142                  | 305 <sup>7/</sup>    | 1,589 <sup>8/</sup>   | 92                   | 161                   | 56,067  | 4.  |
| 159,005               | 263,197              | 39,280 <sup>9/</sup> | 43,067 <sup>10/</sup> | 53,064               | 48,577                | 643,688 | 5.  |
| 4,499                 | 3,939                | 750                  | 758                   | 673                  | 2,748                 | 13,864  | 6.  |
|                       |                      |                      |                       |                      |                       |         | 7.  |
| -                     | 2,240                | -                    | 104                   | 124                  | 156                   | 3,149   | 8.  |
| -                     | 2,787 <sup>11/</sup> | -                    | -                     | 6,510 <sup>12/</sup> | 10,863 <sup>13/</sup> | 23,348  | 9.  |
| 3,347                 | 36,093               | 1,352                | 1,429                 | 5,132                | 6,201 <sup>15/</sup>  | 53,911  | 10. |
| -                     | 3,196                | 1                    | 51                    | -                    | -                     | 3,380   | 11. |
|                       |                      |                      |                       |                      |                       |         | 12. |
| -                     | 571                  | 134                  | 20                    | 63                   | 207                   | 1,339   | 13. |
| -                     | 176                  | 191                  | 1                     | 29                   | 53                    | 455     | 14. |
| 25,693 <sup>16/</sup> | 3,540                | 1,553                | 2,827                 | 2,816                | 1,950                 | 39,126  | 15. |
| -                     | -                    | 5                    | -                     | -                    | -                     | 30      | 16. |
| 11,290                | 24,789               | 5,347                | 4,618                 | 7,574                | 8,598                 | 66,486  | 17. |
| 203,834               | 340,528              | 48,613               | 52,875                | 75,985               | 79,353                | 848,776 | 18. |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|       |        |       |       |       |       |        |     |
|-------|--------|-------|-------|-------|-------|--------|-----|
| 2,544 | 25,546 | 1,010 | 450   | 4,001 | 2,281 | 36,119 | 19. |
| -     | 273    | 51    | 15    | 585   | 13    | 937    | 20. |
| -     | 4,668  | 287   | 829   | 494   | 3,447 | 9,738  | 21. |
| 803   | 5,606  | 4     | 135   | 52    | 460   | 7,117  | 22. |
| 3,347 | 36,093 | 1,352 | 1,429 | 5,132 | 6,201 | 53,911 | 23. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1952

(Thousands of Dollars)

| NO. | FUNCTION  | NFLD.            | P.E.I. | N.S.              | N.B.   |
|-----|---|------------------|--------|-------------------|--------|
| 1.  | Public Works  | 1,140            | 654    | 2,903             | 3,134  |
| 2.  | Sanitation and Waste Removal                                  | 374              | 4      | 1,222             | 601    |
| 3.  | Health  | 3                | 9      | 2,350             | 1,552  |
| 4.  | Social Welfare  | -                | 15     | 2,124             | 861    |
| 5.  | Education   | -                | 697    | 9,702             | 11,518 |
| 6.  | Debt Charges:   |                  |        |                   |        |
| 7.  | Debenture Debt Charges  | 170              | 292    | 4,139             | 2,606  |
| 8.  | Other   | 95 <sup>6/</sup> | 23     | 182               | 136    |
| 9.  | Contributions to Other Governments                            | -                | -      | 246 <sup>8/</sup> | -      |
| 10. | Utilities and Other Municipal<br>Enterprises - Deficits, etc. | 52               | 3      | 41                | 392    |
| 11. | Other Expenditure   | 647              | 314    | 6,512             | 5,318  |
| 12. | TOTAL EXPENDITURE   | 2,481            | 2,011  | 29,421            | 26,118 |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|     |                              |     |     |     |                  |       |
|-----|------------------------------|-----|-----|-----|------------------|-------|
| 13. | Public Works                 | (1) | 3   | 433 | 993              | 1,642 |
| 14. |                              | (2) | 505 | 21  | 268              | 55    |
| 15. | Sanitation and Waste Removal | (1) | -   | -   | 565              | 266   |
| 16. |                              | (2) | 73  | -   | 38               | -     |
| 17. | Health                       | (1) | -   | -   | 784              | 488   |
| 18. |                              | (2) | -   | -   | -                | -     |
| 19. | Social Welfare               | (1) | -   | -   | 94               | -     |
| 20. |                              | (2) | -   | -   | 23               | -     |
| 21. | Education                    | (1) | -   | -   | 2,583            | 3,749 |
| 22. | Other                        | (1) | 10  | 28  | 358              | 140   |
| 23. |                              | (2) | 55  | 3   | 92 <sup>5/</sup> | 32    |
| 24. | Not Distributable            | (2) | -   | -   | -                | -     |
| 25. | TOTALS                       | (1) | 13  | 461 | 5,377            | 6,285 |
| 26. |                              | (2) | 633 | 24  | 421              | 87    |
| 27. |                              |     | 646 | 485 | 5,798            | 6,372 |

Note: See page 7 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1952

(Thousands of Dollars)

| QUE. <sup>1/</sup>   | ONT.    | MAN.              | SASK.  | ALTA.   | B.C.   | TOTAL   | NO. |
|----------------------|---------|-------------------|--------|---------|--------|---------|-----|
| 24,493 <sup>2/</sup> | 66,872  | 10,599            | 12,736 | 25,948  | 19,246 | 167,725 | 1.  |
| -                    | 20,877  | 1,919             | 2,376  | 7,968   | 5,246  | 40,587  | 2.  |
| 22,088 <sup>3/</sup> | 18,071  | 2,989             | 4,514  | 9,086   | 2,902  | 63,564  | 3.  |
| 4/                   | 18,057  | 1,933             | 1,210  | 1,811   | 5,419  | 31,430  | 4.  |
| 43,772               | 136,353 | 16,826            | 22,796 | 36,836  | 24,555 | 308,055 | 5.  |
|                      |         |                   |        |         |        |         | 6.  |
| 42,517 <sup>5/</sup> | 50,365  | 5,869             | 2,394  | 6,983   | 13,029 | 128,364 | 7.  |
| 649 <sup>7/</sup>    | 1,418   | 202               | 197    | 156     | 217    | 3,275   | 8.  |
| -                    | -       | 450 <sup>9/</sup> | -      | -       | -      | 696     | 9.  |
| 573                  | 1,559   | 779               | 250    | 828     | 390    | 4,867   | 10. |
| 63,156               | 106,081 | 12,820            | 10,586 | 15,394  | 23,424 | 244,252 | 11. |
| 202,248              | 419,653 | 54,386            | 57,059 | 105,010 | 94,428 | 992,815 | 12. |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|                     |        |                   |       |                   |                     |         |     |
|---------------------|--------|-------------------|-------|-------------------|---------------------|---------|-----|
| 1/                  | 9,870  | 2,666             | 1,065 | 7,848             | 8,721               | 33,241  | 13. |
| 2/                  | 3,414  | 770               | 2,176 | 4,552             | 1,781               | 13,542  | 14. |
| 1/                  | 4,294  | 126               | 866   | 5,429             | 2,422 <sup>3/</sup> | 13,968  | 15. |
| 2/                  | 155    | 28                | 100   | 205               | 112                 | 711     | 16. |
| 1/                  | 2,903  | 791               | 548   | 4,561             | 565                 | 10,640  | 17. |
| 2/                  | 65     | 6                 | 29    | 110               | 2                   | 212     | 18. |
| 1/                  | 368    | -                 | -     | -                 | -                   | 462     | 19. |
| 2/                  | 37     | 4                 | -     | -                 | 2                   | 66      | 20. |
| 1/                  | 48,824 | 1,860             | 1,240 | 11,708            | 1,245               | 71,209  | 21. |
| 1/                  | 16,229 | 454 <sup>4/</sup> | 403   | 385               | 1,807               | 19,814  | 22. |
| 2/                  | 2,163  | 238               | 490   | 784 <sup>6/</sup> | 864                 | 4,721   | 23. |
| 8,927               | -      | -                 | -     | -                 | -                   | 8,927   | 24. |
| 1/                  | 82,488 | 5,897             | 4,122 | 29,931            | 14,760              | 149,334 | 25. |
| 8,927 <sup>7/</sup> | 5,834  | 1,046             | 2,795 | 5,651             | 2,761               | 28,179  | 26. |
| 8,927               | 88,322 | 6,943             | 6,917 | 35,582            | 17,521              | 177,513 | 27. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1952

(Thousands of Dollars)

| NO. | ITEMS  | NFLD.  | P.E.I. | N.S.   | N.B.   |
|-----|--|--------|--------|--------|--------|
| 1.  | Tax Levies:  |        |        |        |        |
| 2.  | General, Including Schools                         | 1,769  | 1,283  | 19,251 | 14,956 |
| 3.  | Special Assessments (Owners' Share)<br>and Charges | -      | 14     | -      | 225    |
| 4.  | Total Taxation Revenue                             | 1,769  | 1,297  | 19,251 | 15,181 |
| 5.  | Tax Collections                                    | 1,631  | 1,193  | 18,838 | 14,143 |
| 6.  | Percentage of Current Levy                         | 92.19% | 91.95% | 97.85% | 93.16% |
| 7.  | Taxes Receivable, Current and Arrears              | 505    | 352    | 4,918  | 4,416  |
| 8.  | Percentage of Current Levy                         | 28.54% | 27.14% | 25.54% | 29.09% |

1/ Information not available.

Footnotes for Table I

- 1/ Real estate taxes.
- 2/ Included in Other Taxes.
- 3/ Estimate.
- 4/ Estimate.
- 5/ Includes amusement taxes \$107 thousands, and fuel oil sales tax \$185 thousands.
- 6/ Includes sales tax \$29,748 thousands, and amusement and business taxes.
- 7/ Includes Winnipeg electricity and gas sales tax, \$296 thousands.
- 8/ Includes amusement taxes, \$345 thousands.
- 9/ Levies made by school boards in unorganized areas are not available.
- 10/ Does not include municipal levies for utilities as this information is not available.
- 11/ Includes supplementation, municipal portion of fees received from licences re Liquor Control Board, payments to "Mining Municipalities", and municipalities' share of corporation tax on railways.
- 12/ Includes municipal portion of Lands and Forests Department leases.
- 13/ Social Security and Municipal Aid Tax.
- 14/ Does not include provincial grants to hospitals and local school authorities.
- 15/ Includes shared-revenue contributions of \$2,281 thousands re Municipal Aid Act, Motor Vehicle Licences.
- 16/ Includes debenture debt charges recoverable.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1952

(Thousands of Dollars)

| QUE.    | ONT.    | MAN.   | SASK.  | ALTA.  | B.C.   | TOTAL   | NO. |
|---------|---------|--------|--------|--------|--------|---------|-----|
|         |         |        |        |        |        |         | 1.  |
| 159,005 | 254,301 | 37,728 | 42,658 | 50,952 | 46,773 | 628,676 | 2.  |
| 1/      | 8,896   | 1,552  | 409    | 2,112  | 1,804  | 15,012  | 3.  |
| 159,005 | 263,197 | 39,280 | 43,067 | 53,064 | 48,577 | 643,688 | 4.  |
| 1/      | 259,439 | 37,399 | 42,912 | 52,545 | 48,397 | -       | 5.  |
| 1/      | 98.57%  | 95.21% | 99.64% | 99.02% | 99.63% | -       | 6.  |
| 20,887  | 24,765  | 8,908  | 11,892 | 13,193 | 3,884  | 93,720  | 7.  |
| 13.14%  | 9.41%   | 22.68% | 27.61% | 24.86% | 7.99%  | 14.56%  | 8.  |

Footnotes for Table II

- 1/ General expenditure only.
- 2/ Includes sewer maintenance.
- 3/ Includes social welfare.
- 4/ Included in Health expenditure.
- 5/ Includes interest on long term indebtedness.
- 6/ Includes interest and principal repayments on loans from province and banks classified as long term indebtedness.
- 7/ Temporary debt charges only.
- 8/ Provincial Highway tax.
- 9/ Municipal Commissioner's and Provincial Trunk Highway levies.

Footnotes for Table II(a)

- 1/ Information not available.
- 2/ See footnote 7.
- 3/ Includes \$663 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 4/ Includes unascertainable amount of capital expenditure for utilities.
- 5/ Includes \$21 thousands capital expenditure for education.
- 6/ Includes \$78 thousands capital expenditure of Counties for education.
- 7/ Details not available. Included in Other Expenditure in Table II.

General Revenue: (Table I)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and their receipts have been substituted. "Other Taxes" consist of Poll Taxes in all provinces, Household and Tenant Taxes in Nova Scotia, New Brunswick and Quebec, and Occupancy Tax in New Brunswick, in addition to those specifically footnoted.

Provincial Subsidies - General, represent grants to municipalities, the purpose of which is to assist in meeting the total budget. Other Provincial Grants are those made for a specific purpose, and these have been detailed in the subsidiary Table I(a) according to the function or purpose of the expenditure or service to which they are related.

Other Revenue includes rents, concessions and franchises; fines, interest, tax penalties, etc.; service charges; revenues from recreation and community services, and other miscellaneous items not specifically provided for in the main classifications of the table.

Combined General and Capital Expenditure: (Table II)

Public Works consists mainly of expenditures for construction and maintenance of streets, roads, bridges and related services.

Other Expenditure includes the functional items: general government; protection to persons and property (fire protection, police protection, law enforcement, street lighting, etc.) recreation and community services; and other miscellaneous items not specifically provided for in the main classification of the table.





DOMINION BUREAU OF STATISTICS  
OTTAWA - CANADA

Published by Authority of the Rt. Hon. C. D. Howe, Minister of Trade and Commerce



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UNIVERSITY OF TORONTO  
DEPT. OF POLITICAL ECONOMY

Memorandum

8503-501-123

April, 1955

Price 25 cents

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

SUMMARY OF

REVENUE, EXPENDITURE AND TAX COLLECTIONS

(Interim)

*year* 1953

These financial statistics of municipal governments for the year 1953 have been prepared in advance of the annual report from both preliminary and final sources of information. School finance statistics included for the province of Quebec are for the fiscal year ended June 30, 1952.

The revenue and expenditure figures included are presented on a gross basis i.e. grants received for specific activities are not netted out against the expense, or interest revenue against interest expenditure. As shown, in most provinces total expenditure exceeds total revenue in considerable amount, as capital expenditure from borrowed funds to the amount shown in the subsidiary table II(a) is included. Such capital expenditure, does not, however, include amounts expended by or on behalf of utilities. Debt charges on utility debentures are included, as are those on school debentures, whether the debt was issued by the municipality, or by a utility board, a metropolitan utility, or by a school board. Inclusion of these debt charges even though the debentures were not issued by the municipality makes the resultant figures more complete and comparable, regardless of differences in municipal organization and procedure. In a few instances, however, school debt charges not identified as such have of necessity been left in the education expenditure item.

(continued on page 8)

Prepared in the Public Finance and Transportation Division.  
Municipal Finance Section.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1953.

(Thousands of Dollars)

| NO. | SOURCE                                      | NFLD.             | P.E.I. | N.S.   | N.B.   |
|-----|---|-------------------|--------|--------|--------|
| 1.  | Taxation:                                   |                   |        |        |        |
| 2.  | Real and Personal Property Taxes            | 1,099             | 1,380  | 17,797 | 14,200 |
| 3.  | Business Taxes                              | 438               | -      | 1,443  | 1,103  |
| 4.  | Other Taxes                                 | 407 <sup>3/</sup> | 30     | 882    | 1,803  |
| 5.  | Sub-Total                                   | 1,944             | 1,410  | 20,122 | 17,106 |
| 6.  | Licences and Permits                        | 72                | 27     | 277    | 159    |
| 7.  | Other Governments:                          |                   |        |        |        |
| 8.  | Dominion                                    | 35                | -      | 400    | 214    |
| 9.  | Provincial Subsidies - General              | 224               | 88     | 938    | 2,598  |
| 10. | Other Provincial Grants <sup>12/</sup>      | 289               | 13     | -      | 168    |
| 11. | Other Municipalities                        | -                 | -      | 51     | -      |
| 12. | Utilities and Other Government Enterprises: |                   |        |        |        |
| 13. | Dominion                                    | 8                 | -      | 147    | 94     |
| 14. | Provincial                                  | -                 | -      | -      | -      |
| 15. | Own Municipal                               | 61                | 95     | 169    | 378    |
| 16. | Other Municipal                             | -                 | -      | -      | -      |
| 17. | Other Revenue                               | 202               | 97     | 2,618  | 1,584  |
| 18. | TOTAL REVENUE                               | 2,835             | 1,730  | 24,722 | 22,301 |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (12) ACCORDING TO PURPOSE

|     |                |     |    |   |     |
|-----|----------------|-----|----|---|-----|
| 19. | Public Works   | 112 | 8  | - | 146 |
| 20. | Health         | -   | 2  | - | -   |
| 21. | Social Welfare | -   | -  | - | 17  |
| 22. | Other          | 177 | 3  | - | 5   |
| 23. | TOTAL          | 289 | 13 | - | 168 |

Note: See page 6 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

| QUE.                  | ONT.                 | MAN.                 | SASK                 | ALTA.                | B.C.                  | TOTAL   | NO. |
|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|---------|-----|
|                       |                      |                      |                      |                      |                       |         | 1.  |
| 111,464 <sup>1/</sup> | 252,189              | 37,024               | 44,899               | 55,431               | 51,321                | 586,804 | 2.  |
| 11,887                | 30,753 <sup>2/</sup> | 3,314                | 2,367 <sup>2/</sup>  | 2,775                | 1,437                 | 55,517  | 3.  |
| 43,122 <sup>4/</sup>  | 191                  | 332 <sup>5/</sup>    | 1,775 <sup>6/</sup>  | 83                   | 131                   | 48,756  | 4.  |
| 166,473               | 283,133              | 40,670 <sup>7/</sup> | 49,041 <sup>8/</sup> | 58,289               | 52,889                | 691,077 | 5.  |
| 4,130                 | 4,632                | 838                  | 967                  | 863                  | 3,765                 | 15,730  | 6.  |
|                       |                      |                      |                      |                      |                       |         | 7.  |
| -                     | 2,183                | 38                   | 17                   | 153                  | 204                   | 3,244   | 8.  |
| -                     | 2,675 <sup>9/</sup>  | 61                   | -                    | 7,686 <sup>10/</sup> | 11,997 <sup>11/</sup> | 26,267  | 9.  |
| 2,832                 | 37,692               | 1,775                | 1,155                | 6,806                | 6,961 <sup>13/</sup>  | 57,691  | 10. |
| -                     | 4,049                | -                    | 3                    | -                    | 108                   | 4,211   | 11. |
|                       |                      |                      |                      |                      |                       |         | 12. |
| -                     | 635                  | 174                  | 113                  | 56                   | 157                   | 1,384   | 13. |
| -                     | 194                  | 206                  | 58                   | 41                   | 46                    | 545     | 14. |
| 18,418                | 3,324                | 1,288                | 2,872                | 3,695                | 2,233                 | 32,533  | 15. |
| -                     | -                    | 4                    | 1                    | -                    | -                     | 5       | 16. |
| 29,279                | 31,407               | 5,115                | 5,116                | 8,073                | 9,181                 | 92,672  | 17. |
| 221,132               | 369,924              | 50,169               | 59,343               | 85,662               | 87,541                | 925,359 | 18. |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (12) ACCORDING TO PURPOSE

|       |        |       |       |       |       |        |     |
|-------|--------|-------|-------|-------|-------|--------|-----|
| 2,832 | 25,801 | 1,224 | 546   | 5,528 | 2,563 | 38,760 | 19. |
| -     | 290    | 52    | 16    | 614   | 115   | 1,089  | 20. |
| -     | 4,730  | 493   | 572   | 547   | 3,803 | 10,162 | 21. |
| -     | 6,871  | 6     | 21    | 117   | 480   | 7,680  | 22. |
| 2,832 | 37,692 | 1,775 | 1,155 | 6,806 | 6,961 | 57,691 | 23. |



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

| NO. | FUNCTION  | NFLD. | P.E.I. | N.S     | N.B.   |
|-----|---|-------|--------|---------|--------|
| 1.  | Public Works  | 1,280 | 375    | 2,668   | 3,341  |
| 2.  | Sanitation and Waste Removal                                    | 400   | 11     | 1,132   | 675    |
| 3.  | Health  | 3     | 9      | 2,875   | 1,511  |
| 4.  | Social Welfare  | -     | 13     | 1,732   | 857    |
| 5.  | Education   | -     | 754    | 9,883   | 12,191 |
| 6.  | Debt Charges:   |       |        |         |        |
| 7.  | Debenture   | 209   | 336    | 4,327   | 2,796  |
| 8.  | Other   | 76    | 37     | 139     | 180    |
| 9.  | Contributions to Other Governments                              | -     | -      | 246 3/4 | -      |
| 10. | Utilities and Other Municipal Enterprises (Deficits and Levies) | 134   | 1      | 88      | 439    |
| 11. | Other Expenditure   | 697   | 353    | 6,891   | 6,321  |
| 12. | TOTAL EXPENDITURE   | 2,799 | 1,889  | 29,981  | 28,311 |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|     |                              |     |     |     |        |       |
|-----|------------------------------|-----|-----|-----|--------|-------|
| 13. | Public Works                 | (1) | 40  | 155 | 732    | 1,797 |
| 14. |                              | (2) | 397 | 9   | 213    | 108   |
| 15. | Sanitation and Waste Removal | (1) | -   | 7   | 402    | 290   |
| 16. |                              | (2) | 65  | -   | 80     | -     |
| 17. | Health                       | (1) | -   | -   | 1,027  | 411   |
| 18. |                              | (2) | -   | -   | 9      | -     |
| 19. | Social Welfare               | (1) | -   | -   | 130    | 5     |
| 20. |                              | (2) | -   | -   | 11     | 1     |
| 21. | Education                    | (1) | -   | 1   | 2,630  | 3,247 |
| 22. | Other                        | (1) | 4   | 26  | 295    | 451   |
| 23. |                              | (2) | 38  | -   | 71 2/3 | 141   |
| 24. | Not Distributable            | (2) | -   | -   | -      | -     |
| 25. | TOTALS                       | (1) | 44  | 189 | 5,216  | 6,201 |
| 26. |                              | (2) | 500 | 9   | 384    | 250   |
| 27. |                              |     | 544 | 198 | 5,600  | 6,451 |

Note: See page 7 for footnotes

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

| QUE. 1/  | ONT.    | MAN.   | SASK.  | ALTA.   | B.C.    | TOTAL     | NO. |
|----------|---------|--------|--------|---------|---------|-----------|-----|
| 26,945   | 76,514  | 12,931 | 14,792 | 30,451  | 24,592  | 193,889   | 1.  |
| 8,648    | 32,111  | 2,653  | 3,178  | 10,628  | 4,784   | 64,220    | 2.  |
| 9,542 2/ | 20,227  | 2,811  | 5,013  | 7,509   | 2,932   | 52,432    | 3.  |
| 4,759    | 19,078  | 1,853  | 1,195  | 2,014   | 5,740   | 37,241    | 4.  |
| 48,772   | 130,549 | 17,904 | 25,391 | 47,660  | 31,830  | 324,934   | 5.  |
|          |         |        |        |         |         |           | 6.  |
| 46,907   | 55,669  | 6,001  | 2,760  | 11,309  | 13,888  | 144,202   | 7.  |
| 803      | 3,425   | 210    | 230    | 232     | 247     | 5,579     | 8.  |
| -        | -       | 17 4/  | -      | -       | -       | 263       | 9.  |
|          |         |        |        |         |         |           | 10. |
| 605      | 1,677   | 855    | 378    | 820     | 487     | 5,484     |     |
| 67,645   | 107,138 | 14,371 | 11,942 | 16,718  | 26,395  | 258,471   | 11. |
| 214,626  | 446,388 | 59,606 | 64,879 | 127,341 | 110,895 | 1,086,715 | 12. |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|          |        |        |       |        |          |         |     |
|----------|--------|--------|-------|--------|----------|---------|-----|
|          | 19,655 | 3,587  | 2,374 | 9,294  | 13,797   | 51,431  | 13. |
|          | 3,119  | 1,233  | 2,183 | 4,690  | 2,097    | 14,049  | 14. |
|          | 13,637 | 666    | 1,457 | 7,775  | 1,806 1/ | 26,040  | 15. |
|          | 374    | 83     | 198   | 147    | 233      | 1,180   | 16. |
|          | 4,112  | 603    | 960   | 1,981  | 307      | 9,401   | 17. |
|          | 24     | 6      | 16    | 49     | 5        | 109     | 18. |
|          | 1,577  | -      | -     | -      | -        | 1,712   | 19. |
|          | 1      | 1      | -     | 3      | 2        | 19      | 20. |
|          | 34,078 | 3,105  | 1,070 | 23,078 | 4,913    | 72,122  | 21. |
|          | 7,038  | 471    | 387   | 290    | 3,326    | 12,288  | 22. |
|          | 2,828  | 510    | 574   | 610 3/ | 860      | 5,632   | 23. |
| 9,242    | -      | -      | -     | -      | -        | 9,242   | 24. |
| 4/       | 80,097 | 8,432  | 6,248 | 42,418 | 24,149   | 172,994 | 25. |
| 9,242 5/ | 6,346  | 1,833  | 2,971 | 5,499  | 3,197    | 30,231  | 26. |
| 9,242    | 86,443 | 10,265 | 9,219 | 47,917 | 27,346   | 203,225 | 27. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

| NO. | ITEMS   | NFLD.  | P.E.I. | N.S.   | N.B.   |
|-----|---|--------|--------|--------|--------|
| 1.  | Tax Levies:                                     |        |        |        |        |
| 2.  | General, Including Schools                      | 1,944  | 1,404  | 20,122 | 16,903 |
| 3.  | Special assessments (Owners' Share) and Charges | -      | 6      | -      | 203    |
| 4.  | Total Taxation Revenue                          | 1,944  | 1,410  | 20,122 | 17,106 |
| 5.  | Tax Collections                                 | 1,938  | 1,278  | 19,345 | 15,502 |
| 6.  | Percentage of Current Levy                      | 99.69% | 90.64% | 96.14% | 90.62% |
| 7.  | Taxes Receivable, Current & Arrears             | 559    | 362    | 5,575  | 5,518  |
| 8.  | Percentage of Current Levy                      | 28.76% | 25.67% | 27.71% | 32.26% |

1/ Information not available.

Footnotes for Table I

- 1/ Real estate taxes
- 2/ Estimate
- 3/ Includes amusement taxes \$119 thousands, and fuel oil sales tax \$179 thousands.
- 4/ Includes sales tax \$32,770 thousands and amusement taxes.
- 5/ Includes Winnipeg electricity and gas sales tax \$322 thousands.
- 6/ Includes amusement taxes \$388 thousands
- 7/ Levies made by resident administrator in unorganized areas are not available.
- 8/ Does not include municipal levies for utilities as this information is not available.
- 9/ Includes supplementation, municipal portion of fees received from licences, re: Liquor Control Board, payments to "Mining Municipalities" and municipalities share of corporation tax on railways.
- 10/ Includes municipal portion of Lands and Forests Department Leases.
- 11/ Social Services Tax.
- 12/ Does not include provincial grants to hospitals and local school authorities.
- 13/ Includes shared-revenue contributions of \$2,563 thousands, re: Municipal Aid Act, Motor Vehicle Licences.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1953

(Thousands of Dollars)

| QUE.    | ONT.    | MAN.   | SASK.  | ALTA.  | B.C.   | TOTAL   | NO. |
|---------|---------|--------|--------|--------|--------|---------|-----|
|         |         |        |        |        |        |         | 1.  |
| 166,473 | 273,672 | 38,553 | 48,432 | 55,539 | 50,502 | 673,544 | 2.  |
| 1/      | 9,461   | 2,117  | 609    | 2,750  | 2,387  | 17,533  | 3.  |
| 166,473 | 283,133 | 40,670 | 49,041 | 58,289 | 52,889 | 691,077 | 4.  |
| 1/      | 279,738 | 38,465 | 47,208 | 56,714 | 52,727 | -       | 5.  |
| 1/      | 98.80%  | 94.58% | 96.26% | 97.30% | 99.69% | -       | 6.  |
| 23,051  | 27,289  | 10,416 | 12,200 | 14,404 | 4,200  | 103,574 | 7.  |
| 13.85%  | 9.64%   | 25.61% | 24.88% | 24.71% | 7.94%  | 14.99%  | 8.  |

Footnotes for Table II

- 1/ General expenditure only.
- 2/ Includes social welfare for county councils
- 3/ Provincial Highway Tax.
- 4/ Provincial Trunk Highway levies.

Footnotes for Table II (a)

- 1/ Includes \$125 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 2/ Includes \$10 thousands capital expenditure for education.
- 3/ Includes \$101 thousands capital expenditure of Counties for education.
- 4/ Capital expenditure from Capital Funds not available.
- 5/ Details of capital expenditure from Revenue not available.

General Revenue: (Table I)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and there receipts have been substituted. "Other Taxes" consist of Poll Taxes in all provinces, except Quebec, Household and Tenant Taxes in Nova Scotia and New Brunswick, in addition to those specifically footnoted.

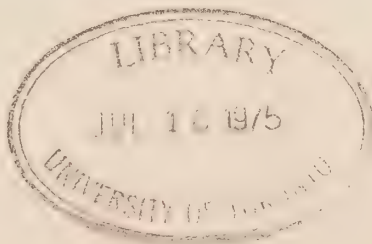
Provincial Subsidies - General, represent grants to municipalities, the purpose of which is to assist in meeting the total budget. Other Provincial Grants are those made for a specific purpose, and these have been detailed in the subsidiary Table I (a) according to the function or purpose of the expenditure or service to which they are related.

Other Revenue includes rents, concessions and franchises; fines; interest, tax penalties, etc.; service charges; revenues from recreation and community services; and other miscellaneous items not specifically provided for in the main classifications of the table.

Combined General and Capital Expenditure: (Table II)

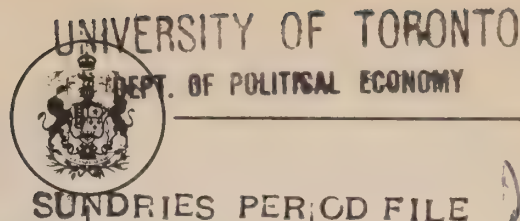
Public Works consists mainly of expenditures for construction and maintenance of streets, roads, bridges and related services.

Other Expenditure includes the functional items: general government; protection to persons and property (fire protection, police protection, law enforcement, street lighting, etc.) recreation and community services; and other miscellaneous items not specifically provided for in the main classification of the table.



DOMINION BUREAU OF STATISTICS  
OTTAWA - CANADA

Published by Authority of the Rt. Hon. C. D. Howe, Minister of Trade and Commerce



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Price 25 cents

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTSSUMMARY OFREVENUE, EXPENDITURE AND TAX COLLECTIONS

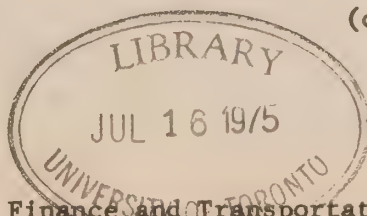
(Interim)

1954

These financial statistics of municipal governments for the year 1954 have been prepared in advance of the annual report from both preliminary and final sources of information. For Prince Edward Island statistics for 1953 were used for Alberton, Borden, Kensington and Montague as no information was available for 1954. In Newfoundland, information covers only nine months for several municipalities which changed to a calendar year basis.

The revenue and expenditure figures included are presented on a gross basis i.e. grants received for specific activities are not netted out against the expense, or interest revenue against interest expenditure. As shown, in most provinces total expenditure exceeds total revenue in considerable amount, as capital expenditure from borrowed funds to the amount shown in the subsidiary table II(a) is included. Such capital expenditure, does not, however, include amounts expended by or on behalf of utilities. Debt charges on utility debentures are included, as are those on school debentures, whether the debt was issued by the municipality, or by a utility board, a metropolitan utility, or by a school board. Inclusion of these debt charges even though the debentures were not issued by the municipality makes the resultant figures more complete and comparable, regardless of differences in municipal organization and procedure. In a few instances, however, school debt charges not identified as such have of necessity been left in the education expenditure item.

(continued on page 8)



Prepared in the Public Finance and Transportation Division.  
Public Finance Section.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1954.

(Thousands of Dollars)

| NO. | SOURCE                                      | NFLD.             | P.E.I. | N.S.   | N.B.                |
|-----|---|-------------------|--------|--------|---------------------|
| 1.  | Taxation:                                   |                   |        |        |                     |
| 2.  | Real and Personal Property Taxes            | 1,179             | 1,429  | 19,033 | 15,075              |
| 3.  | Business Taxes                              | 460               | 75     | 1,483  | 987                 |
| 4.  | Other Taxes                                 | 411 <sup>3/</sup> | 30     | 952    | 1,962 <sup>4/</sup> |
| 5.  | Sub-Total                                   | 2,050             | 1,534  | 21,468 | 18,024              |
| 6.  | Licences and Permits                        | 67                | 28     | 280    | 163                 |
| 7.  | Other Governments:                          |                   |        |        |                     |
| 8.  | Dominion                                    | 16                | 7      | 461    | 232                 |
| 9.  | Provincial Subsidies - General              | 210               | 100    | 1,017  | 2,662               |
| 10. | Other Provincial Grants <sup>12/</sup>      | 279               | 5      | -      | 225                 |
| 11. | Other Municipalities                        | -                 | -      | -      | 56                  |
| 12. | Utilities and Other Government Enterprises: |                   |        |        |                     |
| 13. | Dominion                                    | -                 | -      | 141    | 95                  |
| 14. | Provincial                                  | -                 | -      | -      | -                   |
| 15. | Own Municipal                               | 172               | 98     | 212    | 354                 |
| 16. | Other Municipal                             | -                 | -      | -      | 1                   |
| 17. | Other Revenue                               | 391               | 89     | 2,521  | 1,598               |
| 18. | TOTAL REVENUE                               | 3,185             | 1,861  | 26,100 | 23,410              |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (12) ACCORDING TO PURPOSE

|     |                |     |   |   |     |
|-----|----------------|-----|---|---|-----|
| 19. | Public Works   | 148 | - | - | 200 |
| 20. | Health         | ... | 2 | - | -   |
| 21. | Social Welfare | ... | - | - | 1   |
| 22. | Other          | 131 | 3 | - | 24  |
| 23. | TOTAL          | 279 | 5 | - | 225 |

Note: See page 6 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1954.

(Thousands of Dollars)

| QUE.      | ONT.       | MAN.      | SASK.     | ALTA.  | B.C.       | TOTAL   | NO. |
|-----------|------------|-----------|-----------|--------|------------|---------|-----|
|           |            |           |           |        |            |         | 1.  |
| 26,035 1/ | 276,660    | 39,966    | 49,760    | 61,806 | 58,515     | 649,458 | 2.  |
| ..        | 32,575 2/  | 3,187     | 2,591 2/  | 3,136  | 1,586      | 46,080  | 3.  |
| 70,465 5/ | 182        | 346 6/    | 1,524 7/  | 82     | 127        | 76,081  | 4.  |
| 96,500    | 309,417    | 43,499 8/ | 53,875 9/ | 65,024 | 60,228     | 771,619 | 5.  |
| ..        | 4,915      | 914       | 1,148     | 927    | 3,918      | ..      | 6.  |
|           |            |           |           |        |            |         | 7.  |
| ..        | 2,679      | 20        | -         | 100    | 146        | ..      | 8.  |
| ..        | 14,479 10/ | 62        | -         | 9,006  | 11,402 11/ | ..      | 9.  |
| 3,739     | 38,472     | 2,046     | 1,396     | 10,268 | 7,760 13/  | 64,190  | 10. |
| ..        | 4,436      | -         | -         | -      | 3          | ..      | 11. |
|           |            |           |           |        |            |         | 12. |
| ..        | 403        | 208       | 126       | 71     | 228        | ..      | 13. |
| ..        | 172        | 372       | 45        | 64     | 87         | ..      | 14. |
| ..        | 2,003      | 1,257     | 2,944     | 3,906  | 2,124      | ..      | 15. |
| ..        | -          | 4         | 20        | -      | -          | ..      | 16. |
| ..        | 38,833     | 5,495     | 5,524     | 9,135  | 10,082     | ..      | 17. |
| ..        | 415,809    | 53,877    | 65,078    | 98,501 | 95,978     | ..      | 18. |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (12) ACCORDING TO PURPOSE

|       |        |       |       |        |       |        |     |
|-------|--------|-------|-------|--------|-------|--------|-----|
| 3,739 | 30,598 | 1,483 | 514   | 8,009  | 2,553 | 47,244 | 19. |
| ..    | 361    | 54    | 25    | 1,471  | 49    | 1,962  | 20. |
| ..    | 5,242  | 498   | 771   | 673    | 4,674 | 11,859 | 21. |
| ..    | 2,271  | 11    | 86    | 115    | 484   | 3,125  | 22. |
| 3,739 | 38,472 | 2,046 | 1,396 | 10,268 | 7,760 | 64,190 | 23. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1954

(Thousands of Dollars)

| NO. | FUNCTION   | NFLD. | P.E.I. | N.S.              | N.B.   |
|-----|--|-------|--------|-------------------|--------|
| 1.  | Public Works   | 1,212 | 517    | 2,860             | 3,503  |
| 2.  | Sanitation and Waste Removal                                       | 429   | 7      | 1,366             | 670    |
| 3.  | Health   | 3     | 8      | 4,198             | 1,720  |
| 4.  | Social Welfare   | ...   | 15     | 1,379             | 910    |
| 5.  | Education  | ...   | 1,523  | 9,921             | 12,476 |
| 6.  | Debt Charges:  |       |        |                   |        |
| 7.  | Debenture  | 263   | 363    | 4,931             | 2,934  |
| 8.  | Other  | 83    | 29     | 106               | 221    |
| 9.  | Contributions to Other Governments                                 | -     | -      | 246 <sup>1/</sup> | -      |
| 10. | Utilities and Other Municipal<br>Enterprises (Deficits and Levies) | 103   | 1      | 62                | 339    |
| 11. | Other Expenditure  | 1,172 | 419    | 7,406             | 6,958  |
| 12. | TOTAL EXPENDITURE  | 3,265 | 2,882  | 32,475            | 29,731 |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|     |                              |     |       |       |                  |       |
|-----|------------------------------|-----|-------|-------|------------------|-------|
| 13. | Public Works                 | (1) | 181   | 314   | 938              | 1,755 |
| 14. |                              | (2) | 225   | -     | 267              | 80    |
| 15. | Sanitation and Waste Removal | (1) | 61    | 2     | 670              | 326   |
| 16. |                              | (2) | 49    | -     | 53               | --    |
| 17. | Health                       | (1) | ...   | -     | 1,978            | 449   |
| 18. |                              | (2) | ...   | -     | -                | 3     |
| 19. | Social Welfare               | (1) | ...   | -     | 73               | 2     |
| 20. |                              | (2) | ...   | -     | 12               | 4     |
| 21. | Education                    | (1) | ...   | 680   | 1,991            | 3,058 |
| 22. | Other                        | (1) | 365   | 61    | 353              | 905   |
| 23. |                              | (2) | 159   | 6     | 64 <sup>2/</sup> | 106   |
| 24. | Not Distributable            | (2) | -     | -     | -                | -     |
| 25. | TOTALS                       | (1) | 607   | 1,057 | 6,003            | 6,495 |
| 26. |                              | (2) | 433   | 6     | 396              | 193   |
| 27. |                              |     | 1,040 | 1,063 | 6,399            | 6,688 |

Note: See page 7 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1954

(Thousands of Dollars)

| QUE.                 | ONT.    | MAN.             | SASK.  | ALTA.   | B.C.    | TOTAL   | NO. |
|----------------------|---------|------------------|--------|---------|---------|---------|-----|
| 30,456               | 101,947 | 14,827           | 14,852 | 34,833  | 19,392  | 224,399 | 1.  |
| ..                   | 92,046  | 2,883            | 3,486  | 14,546  | 6,201   | ..      | 2.  |
| ..                   | 26,949  | 3,051            | 5,875  | 9,348   | 2,781   | ..      | 3.  |
| ..                   | 23,440  | 2,085            | 1,357  | 2,252   | 6,944   | ..      | 4.  |
| 71,689               | 146,874 | 20,905           | 29,270 | 47,832  | 52,487  | 392,977 | 5.  |
|                      |         |                  |        |         |         |         | 6.  |
| 57,062               | 67,081  | 6,265            | 4,504  | 14,376  | 15,715  | 173,494 | 7.  |
| ..                   | 4,051   | 204              | 217    | 247     | 210     | ..      | 8.  |
| -                    | -       | 35 <sup>2/</sup> | -      | -       | -       | -       | 9.  |
| ..                   | 1,756   | 912              | 387    | 995     | 716     | ..      | 10. |
| 10,540 <sup>3/</sup> | 115,821 | 14,070           | 13,159 | 18,994  | 29,139  | ..      | 11. |
| ..                   | 579,965 | 65,237           | 73,107 | 143,423 | 133,585 | ..      | 12. |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|                  |         |        |        |                   |                     |    |     |
|------------------|---------|--------|--------|-------------------|---------------------|----|-----|
| ..               | 34,881  | 5,016  | 2,108  | 9,790             | 7,715               | .. | 13. |
| ..               | 2,995   | 1,169  | 1,830  | 5,041             | 1,902               | .. | 14. |
| ..               | 71,571  | 704    | 1,641  | 11,187            | 2,955 <sup>1/</sup> | .. | 15. |
| ..               | 386     | 112    | 174    | 132               | 309                 | .. | 16. |
| ..               | 6,836   | 688    | 1,494  | 2,084             | 104                 | .. | 17. |
| ..               | 1       | 2      | 16     | 53                | 29                  | .. | 18. |
| ..               | 3,988   | -      | -      | -                 | 100                 | .. | 19. |
| ..               | 20      | 1      | -      | 2                 | 11                  | .. | 20. |
| ..               | 40,828  | 4,448  | 3,172  | 21,091            | 21,947              | .. | 21. |
| ..               | 5,510   | 134    | 763    | 484               | 3,753               | .. | 22. |
| ..               | 2,661   | 550    | 499    | 818 <sup>3/</sup> | 917                 | .. | 23. |
| 10,540           | -       | -      | -      | -                 | -                   | -  | 24. |
| .. <sup>4/</sup> | 163,614 | 10,990 | 9,178  | 44,636            | 36,574              | .. | 25. |
| 10,540           | 6,063   | 1,834  | 2,519  | 6,046             | 3,168               | .. | 26. |
| ..               | 169,677 | 12,824 | 11,697 | 50,682            | 39,742              | .. | 27. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Year Ended Nearest December 31, 1954

(Thousands of Dollars)

| NO. | ITEMS   | NFLD.  | P.E.I. | N.S.   | N.B.   |
|-----|---|--------|--------|--------|--------|
| 1.  | Tax Levies:                                     |        |        |        |        |
| 2.  | General, Including Schools                      | 2,050  | 1,526  | 21,468 | 17,961 |
| 3.  | Special assessments (Owners' Share) and Charges | -      | 8      | -      | 63     |
| 4.  | Total Taxation Revenue                          | 2,050  | 1,534  | 21,468 | 18,024 |
| 5.  | Tax Collections                                 | 1,967  | 1,412  | 21,131 | 17,370 |
| 6.  | Percentage of Current Levy                      | 95.95% | 92.05% | 98.43% | 96.37% |
| 7.  | Taxes Receivable, Current & Arrears             | 849    | 411    | 5,898  | 6,167  |
| 8.  | Percentage of Current Levy                      | 41.41% | 26.79% | 27.47% | 34.22% |

Footnotes for Table I

- 1/ Real estate taxes
- 2/ Estimate
- 3/ Includes amusement taxes \$112 thousands, fuel oil and coal sales tax \$220 thousands and \$13 thousands for telephones.
- 4/ Includes New Brunswick telephone taxes \$86 thousands.
- 5/ Includes sales tax \$37,451 thousands and amusement taxes.
- 6/ Includes Winnipeg electricity and gas tax \$344 thousands.
- 7/ Includes amusement taxes \$432 thousands and sales tax \$265 thousands.
- 8/ Levies made by resident administrator in unorganized areas are not available.
- 9/ Does not include the utility portion of the frontage levy as this is credited to utility revenue.
- 10/ Includes supplementation, municipal portion of fees received from licences, re: Liquor Control Board.
- 11/ Social Services Tax.
- 12/ Does not include provincial grants to hospitals and local school authorities.
- 13/ Includes shared-revenue contributions of \$2,553 thousands, re: Municipal Aid Act and Motor Vehicle Licences.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1954

(Thousands of Dollars)

| QUE.    | ONT.    | MAN.   | SASK.  | ALTA.  | B.C.   | TOTAL   | NO. |
|---------|---------|--------|--------|--------|--------|---------|-----|
|         |         |        |        |        |        |         | 1.  |
| 196,500 | 298,840 | 41,067 | 53,100 | 60,949 | 57,479 | 750,940 | 2.  |
| ..      | 10,577  | 2,432  | 775    | 4,075  | 2,749  | 20,679  | 3.  |
| 196,500 | 309,417 | 43,499 | 53,875 | 65,024 | 60,228 | 771,619 | 4.  |
| ..      | 302,866 | 40,678 | 46,877 | 60,591 | 59,832 | ..      | 5.  |
| ..      | 97.88%  | 93.51% | 87.01% | 93.18% | 99.34% | ..      | 6.  |
| ..      | 32,768  | 9,119  | 16,959 | 18,345 | 4,705  | ..      | 7.  |
| ..      | 10.59%  | 20.96% | 31.48% | 28.21% | 7.81%  | ..      | 8.  |

Footnotes for Table II

- 1/ Provincial Highway Tax.
- 2/ Provincial Trunk Highway levies.
- 3/ Capital expenditure out of revenue, details not available.

Footnotes for Table II (a)

- 1/ Includes \$153 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 2/ Includes \$17 thousands capital expenditure for education.
- 3/ Includes \$170 thousands capital expenditure of Counties for education.
- 4/ Details of capital expenditure from revenue not available.



General Revenue: (Table I)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and there receipts have been substituted. "Other Taxes" consist of Poll Taxes in all provinces, except Quebec, Household and Tenant Taxes in Nova Scotia and New Brunswick, in addition to those specifically footnoted.

Provincial Subsidies - General, represent grants to municipalities, the purpose of which is to assist in meeting the total budget. Other Provincial Grants are those made for a specific purpose, and these have been detailed in the subsidiary Table I (a) according to the function or purpose of the expenditure or service to which they are related.

Other Revenue includes rents, concessions and franchises; fines; interest, tax penalties, etc.; service charges; revenues from recreation and community services; and other miscellaneous items not specifically provided for in the main classifications of the table.

Combined General and Capital Expenditure: (Table II)

Public Works consists mainly of expenditures for construction and maintenance of streets, roads, bridges and related services.

Other Expenditure includes the functional items: general government; protection to persons and property (fire protection, police protection, law enforcement, street lighting, etc.); recreation and community services; and other miscellaneous items not specifically provided for in the main classification of the table.

Symbols:

.. to indicate figures are not available; ... to indicate figures are not appropriate or not applicable; - to indicate nil or zero; -- to indicate that the amount is too small to be expressed

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

DOMINION BUREAU OF STATISTICS

OTTAWA - CANADA

Published by Authority of the Hon. Gordon Churchill, Minister of Trade and Commerce



Memorandum

Price 25 cents

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

*Revenue and expenditure, preliminary - Alberta*  
SUMMARY OF

REVENUE, EXPENDITURE AND TAX COLLECTIONS

(Interim)

1955



These financial statistics of municipal governments for the year 1955 have been prepared in advance of the annual report from both preliminary and final sources of information. For Prince Edward Island 1953 statistics were used for Alberton and Kensington as no information was available for 1955. No report on 1955 municipal statistics had been issued by the Province of Quebec at the time of publication.

The revenue and expenditure figures included are presented on a gross basis i.e. grants received for specific activities are not netted out against the expense, or interest revenue against interest expenditure. As shown, in most provinces total expenditure exceeds total revenue in considerable amount, as capital expenditure from borrowed funds to the amount shown in the subsidiary table II(a) is included. Such capital expenditure, does not, however, include amounts expended by or on behalf of utilities. Debt charges on utility debentures are included, as are those on school debentures, whether the debt was issued by the municipality, or by a utility board, a metropolitan utility, or by a school board. Inclusion of these debt charges even though the debentures were not issued by the municipality makes the resultant figures more complete and comparable, regardless of differences in municipal organization and procedure. In a few instances, however, school debt charges not identified as such have of necessity been left in the education expenditure item.

General Revenue: (Table I)

Taxation is the amount of taxes levied except in a few isolated cases where this is not available, and there receipts have been substituted. "Other Taxes" consist of Poll Taxes in all provinces, Household and Tenant Taxes in Nova Scotia and New Brunswick, in addition to those specifically footnoted.

(continued on page 8)

Prepared in the Public Finance and Transportation Division.  
Public Finance Section.

8503-501-125

EDMOND CLOUTIER, C.M.G., O.A., D.S.P., Queen's Printer and Controller of Stationery, Ottawa, 1957.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1955.

(Thousands of Dollars)

| NO. | SOURCE                                      | NFLD.  | P.E.I. | N.S.   | N.B.     |
|-----|---|--------|--------|--------|----------|
| 1.  | Taxation:                                   |        |        |        |          |
| 2.  | Real and Personal Property Taxes            | 1,308  | 1,542  | 20,197 | 16,029   |
| 3.  | Business Taxes                              | 507    | 72     | 1,531  | 1,186    |
| 4.  | Other Taxes                                 | 487 2/ | 104    | 939    | 1,929 3/ |
| 5.  | Sub-Total                                   | 2,302  | 1,718  | 22,667 | 19,144   |
| 6.  | Licences and Permits                        | 83     | 30     | 298    | 194      |
| 7.  | Other Governments:                          |        |        |        |          |
| 8.  | Dominion                                    | 11     | 1      | 1,088  | 474      |
| 9.  | Provincial Subsidies - General              | 256    | 101    | 988    | 2,846    |
| 10. | Other Provincial Grants 10/                 | 434    | 6      | -      | 270      |
| 11. | Other Municipalities                        | -      | -      | -      | 35       |
| 12. | Utilities and Other Government Enterprises: |        |        |        |          |
| 13. | Dominion                                    | -      | -      | 173    | 113      |
| 14. | Provincial                                  | -      | -      | -      | -        |
| 15. | Own Municipal                               | 128    | 122    | 245    | 207      |
| 16. | Other Municipal                             | -      | -      | -      | -        |
| 17. | Other Revenue                               | 388    | 97     | 2,613  | 1,763    |
| 18. | Total Revenue                               | 3,602  | 2,075  | 28,072 | 25,046   |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|     |                |     |    |   |     |
|-----|----------------|-----|----|---|-----|
| 19. | Public Works   | 210 | 3  | - | 186 |
| 20. | Health         | ... | -  | - | 37  |
| 21. | Social Welfare | ... | -- | - | -   |
| 22. | Other          | 224 | 3  | - | 47  |
| 23. | TOTAL          | 434 | 6  | - | 270 |

Note: See Page 6 for footnotes.



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE I - GENERAL REVENUE

For Fiscal Years Ended Nearest December 31, 1955.

(Thousands of Dollars)

| ONT.      | MAN.      | SASK.     | ALTA.   | B.C.     | NO. |
|-----------|-----------|-----------|---------|----------|-----|
|           |           |           |         |          | 1.  |
| 303,441   | 42,719    | 52,694    | 62,184  | 64,207   | 2.  |
| 36,069 1/ | 3,376     | 2,712 1/  | 3,505   | 1,789    | 3.  |
| 181       | 355 4/    | 1,594 5/  | 83      | 123      | 4.  |
| 339,691   | 46,450 6/ | 57,000 7/ | 65,772  | 66,119   | 5.  |
| 5,258     | 1,015     | 1,298     | 1,292   | 4,331    | 6.  |
|           |           |           |         |          | 7.  |
| 3,146     | 90        | 32        | 270     | 479      | 8.  |
| 21,426 8/ | 111       | -         | 9,428   | 7,343 9/ | 9.  |
| 41,441    | 2,148     | 2,511     | 11,324  | 5,701    | 10. |
| 4,895     | -         | -         | -       | -        | 11. |
|           |           |           |         |          | 12. |
| 700       | 601       | 129       | 72      | 355      | 13. |
| 164       | 342       | 69        | 55      | 132      | 14. |
| 1,987     | 1,203     | 2,823     | 4,073   | 2,430    | 15. |
| -         | -         | -         | -       | 132      | 16. |
| 48,148    | 6,180     | 6,488     | 10,223  | 10,754   | 17. |
| 466,856   | 58,140    | 70,350    | 102,509 | 97,776   | 18. |

TABLE I (a) - ANALYSIS OF "OTHER PROVINCIAL GRANTS" (10) ACCORDING TO PURPOSE

|        |       |       |        |        |     |
|--------|-------|-------|--------|--------|-----|
| 35,184 | 1,554 | 764   | 7,360  | 164 9/ | 19. |
| 5      | 80    | 26    | 2,875  | 147    | 20. |
| 6,252  | 507   | 1,003 | 825    | 5,099  | 21. |
| -      | 7     | 718   | 264    | 291    | 22. |
| 41,441 | 2,148 | 2,511 | 11,324 | 5,701  | 23. |

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

| NO. | FUNCTION  | NFLD. | P.E.I. | N.S.   | N.B.   |
|-----|---|-------|--------|--------|--------|
| 1.  | Public Works  | 1,430 | 615    | 3,268  | 3,775  |
| 2.  | Sanitation and Waste Removal                                    | 419   | 11     | 1,052  | 507    |
| 3.  | Health  | 4     | 9      | 2,546  | 2,744  |
| 4.  | Social Welfare  | 1     | 16     | 1,270  | 933    |
| 5.  | Education   | 2     | 959    | 9,932  | 12,738 |
| 6.  | Debt Charges:   |       |        |        |        |
| 7.  | Debenture   | 380   | 399    | 5,368  | 3,195  |
| 8.  | Other   | 45    | 49     | 156    | 258    |
| 9.  | Contributions to Other Governments                              | -     | -      | 246 1/ | -      |
| 10. | Utilities and Other Municipal Enterprises (Deficits and Levies) | 174   | -      | 92     | 344    |
| 11. | Other Expenditure   | 1,254 | 667    | 7,488  | 6,801  |
| 12. | TOTAL EXPENDITURE   | 3,709 | 2,725  | 31,418 | 31,295 |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|     |                              |     |     |     |       |       |
|-----|------------------------------|-----|-----|-----|-------|-------|
| 13. | Public Works                 | (1) | 8   | 381 | 1,263 | 2,018 |
| 14. |                              | (2) | 444 | 7   | 246   | 92    |
| 15. | Sanitation and Waste Removal | (1) | -   | 6   | 386   | 173   |
| 16. |                              | (2) | 60  | -   | 22    | -     |
| 17. | Health                       | (1) | ... | -   | 3     | 1,391 |
| 18. |                              | (2) | ... | -   | -     | 5     |
| 19. | Social Welfare               | (1) | ... | -   | 11    | 2     |
| 20. |                              | (2) | ... | -   | 9     | 3     |
| 21. | Education                    | (1) | ... | 76  | 1,304 | 2,486 |
| 22. | Other                        | (1) | 240 | 228 | 130   | 289   |
| 23. |                              | (2) | 169 | 1   | 68 2/ | 60    |
| 24. | Not Distributable            | (2) | -   | -   | -     | -     |
| 25. | TOTALS                       | (1) | 248 | 691 | 3,097 | 6,359 |
| 26. |                              | (2) | 673 | 8   | 345   | 160   |
| 27. |                              |     | 921 | 699 | 3,442 | 6,519 |

Note: See page 7 for footnotes.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE II - COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

| ONT.    | MAN.   | SASK.  | ALTA.   | B.C.    | NO. |
|---------|--------|--------|---------|---------|-----|
| 139,621 | 18,036 | 17,326 | 34,845  | 18,327  | 1.  |
| 57,316  | 2,763  | 4,132  | 14,867  | 7,184   | 2.  |
| 24,055  | 3,904  | 6,379  | 12,300  | 3,117   | 3.  |
| 26,326  | 2,334  | 1,685  | 2,692   | 7,358   | 4.  |
| 174,362 | 21,642 | 29,948 | 38,536  | 40,720  | 5.  |
|         |        |        |         |         | 6.  |
| 79,461  | 7,410  | 5,482  | 17,804  | 17,163  | 7.  |
| 3,431   | 207    | 311    | 307     | 223     | 8.  |
| -       | 14 2/  | -      | -       | -       | 9.  |
| 1,819   | 1,013  | 111    | 1,412   | 898     | 10. |
| 139,634 | 15,009 | 14,997 | 21,770  | 31,530  | 11. |
| 646,025 | 72,332 | 80,371 | 144,533 | 126,520 | 12. |

TABLE II (a) - CAPITAL EXPENDITURE INCLUDED IN ABOVE: (1) FROM CAPITAL FUNDS  
(2) FROM REVENUE FUNDS

|         |        |        |          |          |     |
|---------|--------|--------|----------|----------|-----|
| 61,558  | 7,129  | 3,552  | 11,547   | 5,867    | 13. |
| 4,471   | 1,155  | 1,563  | 3,635    | 2,699    | 14. |
| 34,221  | 359    | 2,162  | 11,369   | 3,730 1/ | 15. |
| 696     | 234    | 147    | 135      | 240      | 16. |
| 2,686   | 1,341  | 1,752  | 3,499    | 161      | 17. |
| 3       | 7      | 44     | 11       | 22       | 18. |
| 4,367   | -      | -      | 75       | 157      | 19. |
| 224     | 1      | -      | 6        | 4        | 20. |
| 55,421  | 3,973  | 2,351  | 17,164   | 17,235   | 21. |
| 21,340  | 541    | 1,335  | 263      | 4,024    | 22. |
| 2,452   | 294    | 385    | 1,156 3/ | 917      | 23. |
| -       | -      | -      | -        | -        | 24. |
| 179,593 | 13,343 | 11,152 | 43,917   | 31,174   | 25. |
| 7,846   | 1,691  | 2,139  | 4,943    | 3,882    | 26. |
| 187,439 | 15,034 | 13,291 | 48,860   | 35,056   | 27. |



MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

| NO. | ITEMS   | NFLD.  | P.E.I. | N.S.   | N.B.   |
|-----|---|--------|--------|--------|--------|
| 1.  | Tax Levies:                                     |        |        |        |        |
| 2.  | General, Including Schools                      | 2,302  | 1,674  | 22,667 | 19,072 |
| 3.  | Special Assessments (Owners' Share) and Charges | -      | 44     | -      | 72     |
| 4.  | Total Taxation Revenue                          | 2,302  | 1,718  | 22,667 | 19,144 |
| 5.  | Tax Collections                                 | 1,989  | 1,582  | 22,057 | 18,363 |
| 6.  | Percentage of Current Levy                      | 86.40% | 92.08% | 97.31% | 95.92% |
| 7.  | Taxes Receivable, Current & Arrears             | 1,198  | 469    | 6,321  | 6,900  |
| 8.  | Percentage of Current Levy                      | 52.04% | 27.30% | 27.89% | 36.04% |

Footnotes for Tables I and I (a)

- 1/ Estimate
- 2/ Includes amusement taxes \$150 thousands, fuel oil and coal sales tax \$236 thousands and \$14 thousands for telephones.
- 3/ Includes New Brunswick telephone taxes \$93 thousands.
- 4/ Includes Winnipeg electricity and gas sales tax \$346 thousands.
- 5/ Includes amusement taxes \$407 thousands and sales tax \$303 thousands.
- 6/ Levies made by resident administrator in unorganized areas are not available.
- 7/ Does not include the utility portion of the frontage levy as this is credited to utility revenue.
- 8/ Includes supplementation, municipal portion of fees received from licences, re:  
Liquor Control Board
- 9/ See text on page 8.
- 10/ Does not include provincial grants to hospitals and local school authorities.

MUNICIPAL GOVERNMENTS - INTERIM REPORT

TABLE III - MUNICIPAL TAXATION

For Fiscal Years Ended Nearest December 31, 1955

(Thousands of Dollars)

| ONT.    | MAN.   | SASK.  | ALTA.  | B.C.    | NO. |
|---------|--------|--------|--------|---------|-----|
|         |        |        |        |         | 1.  |
| 327,656 | 43,704 | 56,005 | 60,996 | 63,025  | 2.  |
| 12,035  | 2,746  | 995    | 4,776  | 3,094   | 3.  |
| 339,691 | 46,450 | 57,000 | 65,772 | 66,119  | 4.  |
| 335,933 | 44,419 | 52,156 | 64,625 | 66,232  | 5.  |
| 98.89%  | 95.63% | 91.50% | 98.26% | 100.17% | 6.  |
| 35,874  | 10,461 | 22,038 | 19,346 | 4,845   | 7.  |
| 10.56%  | 22.52% | 38.66% | 29.41% | 7.33%   | 8.  |

Footnotes for Table II

- 1/ Provincial Highway Tax.
- 2/ Provincial Trunk Highway levies.

Footnotes for Table II (a)

- 1/ Includes \$105 thousands for Vancouver and Districts Joint Sewerage and Drainage Board.
- 2/ Includes \$3 thousands capital expenditure for education.
- 3/ Includes \$249 thousands capital expenditure of Counties for education.

Provincial Subsidies - General, represent grants to municipalities, the purpose of which is to assist in meeting the total budget. Other Provincial Grants are those made for a specific purpose, and these have been detailed in the subsidiary Table I (a) according to the function or purpose of the expenditure or service to which they are related.

Under a new scheme of assistance to municipalities in British Columbia the 1955 provincial subsidy for general purposes, computed on a new basis, was less than in the previous year. The share of motor vehicle licences paid to municipalities was discontinued. These decreases were more than offset by larger grants to schools, permitting the municipalities to increase their tax rates for municipal purposes as those for schools were reduced, and hence to maintain or increase general municipal revenues.

Other Revenue includes rents, concessions and franchises; fines; interest, tax penalties, etc.; service charges; revenues from recreation and community services; and other miscellaneous items not specifically provided for in the main classifications of the table.

Combined General and Capital Expenditure: (Table II)

Public Works consists mainly of expenditures for construction and maintenance of streets, roads, bridges and related services.

Other Expenditure includes the functional items, general government; protection to persons and property (fire protection, police protection, law enforcement, street lighting, etc.); recreation and community services; and other miscellaneous items not specifically provided for in the main classification of the table.

Symbols:

.. to indicate figures are not available; ... to indicate figures are not appropriate or not applicable; - to indicate nil or zero; -- to indicate that the amount is too small to be expressed.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.



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**FINANCIAL STATISTICS**  
**OF**  
**MUNICIPAL GOVERNMENTS**  
**(1956 and 1957)**

**Revenue and Expenditure**

**PRELIMINARY (1956) - ESTIMATES (1957)**

**Memorandum**

*Formerly*

**Financial Statistics of Municipal Governments — Summary of  
Revenue, Expenditure and Tax Collections (Interim)**

*Published by Authority of*

**The Honourable Gordon Churchill, Minister of Trade and Commerce**

**DOMINION BUREAU OF STATISTICS**

**Public Finance and Transportation Division**

**Public Finance Section**

**Annual Publications prepared in the Public Finance and Transportation Division  
dealing with public finance**

| Publication<br>Number | Title  | Price |
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| 8505-512              | Financial Statistics of Provincial Governments — Revenue and Expenditure<br>(Second Analysis) — Preliminary .....<br>The title of this Memorandum was formerly Preliminary Analysis of Revenue<br>and Expenditure of Provincial Governments.                                   | 25¢   |
| 8502-508              | Financial Statistics of Provincial Governments — Direct and Indirect Debt<br>(Actual) .....  | 25¢   |
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| 8503-501              | Financial Statistics of Municipal Governments — Revenue and Expenditure<br>— Preliminary and Estimates .....<br>The title of this Memorandum was formerly Financial Statistics of Municipal<br>Governments — Summary of Revenue, Expenditure and Tax Collections<br>(Interim). | 25¢   |
| 8503-502              | Financial Statistics of Municipal Governments .....  | 25¢   |
| 8502-521              | Financial Statistics of the Government of Canada — Revenue and Expenditure<br>Direct and Indirect Debt (Actual) .....  | 25¢   |
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| 8502-504              | Principal Taxes and Rates — Federal, Provincial and Selected Municipal<br>Governments .....  | 25¢   |
| 8502-518              | The Control and Sale of Alcoholic Beverages in Canada .....  | 50¢   |

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## INTRODUCTION

This report is the first of an annual series presenting estimated revenues, expenditures, assessed valuations and tax collections of municipal governments.

As the report "Financial Statistics of Municipal Governments", which is based on the provincial compilations of municipal statistics, on other provincial documents, and on the annual reports of local governments, can be published only after those documents are compiled and published, it has long been of concern that this resulted in a considerable time lag between the end of the fiscal period under review and the release of the report. For some time this lag has been shortened somewhat by the publication of the memorandum "Financial Statistics of Municipal Governments—Summary of Revenue, Expenditure and Tax Collections", based on preliminary returns from some of the provinces. The gain in time was small, and the Dominion-Provincial Conferences on Municipal Statistics, realizing the need for earlier indication of trends in municipal finance statistics, approved a proposal for a statistical survey which would permit estimation of such statistics from returns obtained from a sampling of municipal operating statements and budgets. This report presents such sample based estimates for 1956 and 1957.

As might be expected, there have been difficulties in obtaining the information and in producing estimates from it. No doubt procedures can be improved upon in future years.

The statistical procedure calls for a stratified sampling of certain financial information, the edited and compiled returns forming the bases for estimates. Theoretical tests indicate that such a stratified sampling of the financial operations of municipalities will permit quite accurate estimates, which accuracy should be borne out by the actual figures.

The thought behind this sampling procedure is that a sample of the financial transactions taken shortly after the end of the fiscal year can be used to estimate the transactions of all municipalities some time before all have reported to the provinces, the provinces have published their reports, and the Dominion Bureau of Statistics has processed these reports and published "actual" statistics; and that in the same way, a sampling of municipal budgets will permit compilation of the current year's operations with the degree of accuracy contained in the budgets before the year is completed.

Success of this venture will make municipal finance statistics for Canada and its provinces available in three stages, corresponding to those in effect for financial statistics of provincial governments, namely:

**Actual:** The source of "actual" statistics is the same for all governments — the published financial statements.

**Preliminary:** Provincial "preliminary" statistics are based on preliminary financial statements, usually submitted

with the budget. Municipal "preliminary" are estimates based on a sample of "actual" figures, audited or unaudited.

**Estimates:** The provincial report "Summary of Estimates" is based on analyses of the official estimates. The municipal "estimates" are based on a sampling of municipal budgets.

Currency of statistics of municipal finance will in this way be considerably improved and their usefulness increased.

Thanks are due to the provincial and municipal officials for their assistance.

It should be emphasized that the above procedure is made possible by the developments to date in uniform municipal accounting and reporting, and will be facilitated in future by any additional such improvements.

For the purpose of determining trends, the estimates for 1956 and 1957, presented in totals for each province excepting Quebec, are shown alongside actual 1955 figures which were released earlier in a more comprehensive report "Financial Statistics of Municipal Governments 1955". This same data is also presented for 1955 and 1956 in a form which will facilitate interprovincial comparison and permit appraisal relative to the Canada Total. Figures for Quebec are included in the abovementioned tables, but differ in that the information is for 1954, 1955 and 1956 and is "actual". It is presented here for the first time, not being available for earlier publication. Estimated 1957 data for Quebec could not be obtained for inclusion in this publication.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc. were compiled and included, where necessary, in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders inter-provincial comparison impossible except in the combined forms, are denoted by footnotes. Further, the combination of such items is necessarily reflected in the Canada Total. This situation occurs in the detail of taxation as well as elsewhere and is caused by two situations: (1) the detail was not available for each municipality but only in group totals, a form unsuitable to the estimating procedure, and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces. In both Prince Edward Island and Quebec the education fiscal year ends the previous June 30, and British Columbia rural district school taxes were extracted from the Provincial Public Accounts with fiscal year end of March 31 following. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

## METHOD OF ESTIMATION

The estimates in this report, for all provinces except Quebec, were derived from information provided by 451 selected municipalities.

Because the required information was not available to permit inclusion in the survey, figures for Quebec were provided in summary form by the Province of Quebec and to the totals of municipalities were added education financial data. Selection of the 451 municipalities was based on two criteria (1) municipalities which were large in size or unique because of organizational peculiarities warranted self-representation, and (2) the remaining municipalities, that could be considered in groups sufficiently homogeneous in size and organizational structure to permit sampling on a random basis at various rates of representation. These rates varied between provinces, and within provinces according to size group of municipalities within the various types of incorporation.

Revenue and expenditure information for 1956 and 1957 was tabulated directly from the questionnaires of the self-representing municipalities. Estimates were computed on ratio index method for each of the groups that were sampled. That is, base information for the sample municipalities in any one group was extracted from 1955 financial reports issued by each province. To this information, for each item of revenue and expenditure, the data reported on the questionnaires for 1956 and 1957 were indexed. These indexes or ratios were applied to the respective revenue and expenditure items for the whole of each group to provide 1956 and 1957 estimated revenue and expenditure. These estimates, derived from sampling methods, were added to the estimates of the self-representing municipalities and the combined totals, supplemented with data for special areas, etc., are the estimated data presented in this report for each of the reporting provinces.

TABLE 1. Revenues, 1955, 1956 and 1957, by Provinces

| No. | Items   | Newfoundland           |                          |                   | Prince Edward Island |                          |                   |
|-----|---|------------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |   | 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual       | 1956<br>Prelimi-<br>nary | 1957<br>Estimates |
|     |   | (Thousands of Dollars) |                          |                   |                      |                          |                   |
|     | Taxation for municipal purposes:                      |                        |                          |                   |                      |                          |                   |
|     | General:  |                        |                          |                   |                      |                          |                   |
| 1   | Real property .....                                   | 1,283                  | 1,398                    | 1,339             | 453                  | 497                      | 497               |
| 2   | Personal property .....                               | 43                     | 47                       | 44                | 297 <sup>1</sup>     | 345 <sup>1</sup>         | 346 <sup>1</sup>  |
| 3   | Business .....  | 511                    | 514                      | 482               | 1                    | 1                        | 1                 |
| 4   | Poll .....  | 80                     | 99                       | 98                | 104 <sup>2</sup>     | 103 <sup>2</sup>         | 103 <sup>2</sup>  |
| 5   | Other .....   | 402                    | 459                      | 390               | —                    | —                        | —                 |
| 6   | <b>Total general</b> .....                            | <b>2,319</b>           | <b>2,517</b>             | <b>2,353</b>      | <b>854</b>           | <b>945</b>               | <b>946</b>        |
| 7   | Special assessments and charges .....                 | —                      | —                        | 25                | 44                   | 5                        | 5                 |
| 8   | <b>Total taxation for municipal purposes</b> ..       | <b>2,319</b>           | <b>2,517</b>             | <b>2,378</b>      | <b>898</b>           | <b>950</b>               | <b>951</b>        |
| 9   | Taxation for school purposes .....                    | —                      | —                        | —                 | 799                  | 888                      | 935               |
| 10  | <b>Total taxation</b> .....                           | <b>2,319</b>           | <b>2,517</b>             | <b>2,378</b>      | <b>1,697</b>         | <b>1,838</b>             | <b>1,886</b>      |
| 11  | Licences and permits .....                            | 82                     | 89                       | 80                | 30                   | 41                       | 41                |
| 12  | Rents, concessions and franchises .....               | 93                     | 100                      | 92                | 14                   | 19                       | 19                |
| 13  | Fines .....   | 1                      | 1                        | 1                 | 26                   | 27                       | 27                |
| 14  | Interest, tax penalties, etc. ....                    | 1                      | 1                        | 1                 | 6                    | 4                        | 4                 |
| 15  | Service charges .....                                 | 5                      | 5                        | 3                 | —                    | —                        | —                 |
| 16  | Recreation and community services .....               | —                      | 44                       | 44                | 2                    | 3                        | 3                 |
|     | Contributions, grants and subsidies:                  |                        |                          |                   |                      |                          |                   |
|     | Governments:  |                        |                          |                   |                      |                          |                   |
| 17  | Dominion .....  | 11                     | 47                       | 47                | 22                   | 50                       | 50                |
| 18  | Provincial .....                                      | 748                    | 618                      | 708               | 107                  | 113                      | 113               |
| 19  | Other municipal .....                                 | —                      | —                        | —                 | —                    | —                        | —                 |
|     | Government enterprises:                               |                        |                          |                   |                      |                          |                   |
| 20  | Dominion .....  | —                      | —                        | —                 | —                    | —                        | —                 |
| 21  | Provincial .....                                      | —                      | —                        | —                 | —                    | —                        | —                 |
| 22  | Own municipal .....                                   | 132                    | 70                       | 45                | 122                  | 130                      | 130               |
| 23  | Other contributions .....                             | 2                      | 3                        | 2                 | —                    | —                        | —                 |
| 24  | <b>Total contributions, grants and subsidies</b> .... | <b>893</b>             | <b>738</b>               | <b>802</b>        | <b>251</b>           | <b>293</b>               | <b>293</b>        |
| 25  | Debenture debt charges recoverable .....              | 228                    | 257                      | 313               | 44                   | 47                       | 47                |
| 26  | Miscellaneous revenues .....                          | 71                     | 68                       | 88                | 5                    | 6                        | 6                 |
| 27  | <b>Total revenues</b> .....                           | <b>3,693</b>           | <b>3,820</b>             | <b>3,802</b>      | <b>2,075</b>         | <b>2,278</b>             | <b>2,326</b>      |

1. "Business tax" included in "Personal property tax".

2. Includes Charlottetown poll tax for educational purposes of 92 for 1955 and 85 for 1956 and 1957.

3. "Other" includes: Sales tax 25,849 in 1954, 30,128 and 33,509 in 1955 and 1956 respectively and business tax of undisclosed amount for 1955 and 1956.



TABLE 1. Revenues, 1955, 1956 and 1957, by Provinces

| Nova Scotia            |                          |                   | New Brunswick  |                          |                   | Quebec              |                     |                     | No. |
|------------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1954<br>Actual      | 1955<br>Actual      | 1956<br>Actual      |     |
| (Thousands of Dollars) |                          |                   |                |                          |                   |                     |                     |                     |     |
| 8,675                  | 9,157                    | 10,034            | 2,758          | 2,743                    | 2,676             | 66,865              | 70,125              | 77,786              | 1   |
| 2,038                  | 2,328                    | 2,634             | 2,947          | 3,281                    | 3,643             | —                   | —                   | —                   | 2   |
| 1,531                  | 1,351                    | 1,323             | 1,186          | 1,310                    | 1,405             | 5                   | 3                   | 3                   | 3   |
| 743                    | 792                      | 865               | 1,619          | 1,689                    | 1,751             | —                   | —                   | —                   | 4   |
| 196                    | 227                      | 300               | 310            | 299                      | 321               | 38,040 <sup>3</sup> | 58,945 <sup>3</sup> | 64,131 <sup>3</sup> | 5   |
| 13,183                 | 13,855                   | 15,156            | 8,820          | 9,322                    | 9,796             | 104,905             | 129,070             | 141,917             | 6   |
| —                      | —                        | —                 | 72             | 70                       | 70                | —                   | —                   | —                   | 7   |
| 13,183                 | 13,855                   | 15,156            | 8,892          | 9,392                    | 9,866             | 104,905             | 129,070             | 141,917             | 8   |
| 9,484                  | 10,988                   | 12,048            | 10,252         | 11,510                   | 13,138            | 71,689              | 83,124              | 94,498              | 9   |
| 22,667                 | 24,843                   | 27,204            | 19,144         | 20,902                   | 23,004            | 176,594             | 212,194             | 236,415             | 10  |
| 298                    | 343                      | 357               | 195            | 202                      | 188               | 16,639 <sup>5</sup> | 5,097               | 5,071               | 11  |
| 294                    | 416                      | 423               | 260            | 187                      | 214               | 4                   | 4                   | 4                   | 12  |
| 158                    | 177                      | 186               | 124            | 144                      | 143               | 4                   | 4                   | 4                   | 13  |
| 326                    | 303                      | 277               | 137            | 168                      | 143               | 2,495               | 2,614               | 3,299               | 14  |
| 179                    | 137                      | 142               | —              | —                        | —                 | 4                   | 4                   | 4                   | 15  |
| 51                     | 44                       | 44                | —              | —                        | —                 | 4                   | 4                   | 4                   | 16  |
| 1,088                  | 1,184                    | 1,510             | 474            | 528                      | 637               |                     |                     |                     | 17  |
| 988                    | 1,164                    | 1,183             | 3,115          | 3,287                    | 3,483             |                     |                     |                     | 18  |
| —                      | —                        | —                 | —              | —                        | —                 |                     |                     |                     | 19  |
| 173                    | 203                      | 280               | 113            | 132                      | 234               |                     |                     |                     | 20  |
| —                      | —                        | —                 | —              | —                        | —                 |                     |                     |                     | 21  |
| 246                    | 369                      | 402               | 208            | 218                      | 227               |                     |                     |                     | 22  |
| 26                     | 4                        | 4                 | 89             | 96                       | 96                |                     |                     |                     | 23  |
| 2,521                  | 2,924                    | 3,379             | 3,999          | 4,261                    | 4,677             | 3,806 <sup>6</sup>  | 4,753 <sup>6</sup>  | 5,905 <sup>6</sup>  | 24  |
| 1,061                  | 1,131                    | 1,116             | 985            | 988                      | 1,035             | 29,884              | 33,235              | 34,483              | 25  |
| 518                    | 392                      | 365               | 137            | 160                      | 150               | 9,714               | 8,443               | 12,090              | 26  |
| 28,073                 | 30,710                   | 33,493            | 24,981         | 27,012                   | 29,554            | 239,132             | 266,336             | 297,263             | 27  |

4. Included in "Miscellaneous revenues".

5. "Licences and permits" includes "Business tax" for 1954.

6. Detail not available.

TABLE 1. Revenues, 1955, 1956 and 1957, by Provinces — Concluded

| No. | Items   | Ontario                |                          |                   | Manitoba            |                          |                     |
|-----|---|------------------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|
|     |   | 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual      | 1956<br>Prelimi-<br>nary | 1957<br>Estimates   |
|     |   | (Thousands of Dollars) |                          |                   |                     |                          |                     |
|     | Taxation for municipal purposes:                  |                        |                          |                   |                     |                          |                     |
|     | General:  |                        |                          |                   |                     |                          |                     |
| 1   | Real property .....                               | 166,037                | 178,648                  | 196,867           | 21,115 <sup>1</sup> | 23,556 <sup>1</sup>      | 23,249 <sup>1</sup> |
| 2   | Personal property .....                           | —                      | —                        | —                 | 1                   | 1                        | 1                   |
| 3   | Business .....                                    | 20,613                 | 22,859                   | 24,999            | 3,376               | 3,830                    | 3,969               |
| 4   | Poll .....  | 181                    | 187                      | 193               | 4                   | 4                        | 4                   |
| 5   | Other .....                                       | —                      | —                        | —                 | 355 <sup>4</sup>    | 359 <sup>4</sup>         | 369 <sup>4</sup>    |
| 6   | <b>Total general</b> .....                        | <b>186,831</b>         | <b>201,694</b>           | <b>222,059</b>    | <b>24,846</b>       | <b>27,745</b>            | <b>27,587</b>       |
| 7   | Special assessments and charges .....             | 12,035                 | 15,011                   | 15,733            | 2,784               | 3,316                    | 3,638               |
| 8   | <b>Total taxation for municipal purposes</b> .... | <b>198,866</b>         | <b>216,705</b>           | <b>237,792</b>    | <b>27,630</b>       | <b>31,061</b>            | <b>31,225</b>       |
| 9   | Taxation for school purposes .....                | 140,825                | 163,744                  | 178,846           | 18,858              | 20,695                   | 22,617              |
| 10  | <b>Total taxation</b> .....                       | <b>339,691</b>         | <b>380,449</b>           | <b>416,638</b>    | <b>46,488</b>       | <b>51,756</b>            | <b>53,842</b>       |
| 11  | Licences and permits .....                        | 5,258                  | 5,424                    | 5,574             | 1,015               | 1,078                    | 1,007               |
| 12  | Rents concessions and franchises .....            | 3                      | 3                        | 3                 | 588                 | 533                      | 574                 |
| 13  | Fines .....                                       | 3                      | 3                        | 3                 | 597                 | 657                      | 659                 |
| 14  | Interest, tax penalties, etc. ....                | 3,034                  | 3,768                    | 3,524             | 807                 | 838                      | 830                 |
| 15  | Service charges .....                             | 3                      | 3                        | 3                 | 3                   | 3                        | 3                   |
| 16  | Recreation and community services .....           | 3                      | 3                        | 3                 | —                   | —                        | —                   |
|     | Contributions grants and subsidies:               |                        |                          |                   |                     |                          |                     |
|     | Governments:                                      |                        |                          |                   |                     |                          |                     |
| 17  | Dominion .....                                    | 3,146                  | 5,019                    | 7,608             | 90                  | 498                      | 811                 |
| 18  | Provincial .....                                  | 62,867                 | 66,640                   | 74,664            | 2,259               | 3,247                    | 5,556               |
| 19  | Other municipal .....                             | 4,895                  | 5,120                    | 5,592             | —                   | —                        | —                   |
|     | Government enterprises:                           |                        |                          |                   |                     |                          |                     |
| 20  | Dominion .....                                    | 701                    | 978                      | 1,057             | 601                 | 646                      | 652                 |
| 21  | Provincial .....                                  | 163                    | 166                      | 170               | 342                 | 374                      | 366                 |
| 22  | Own municipal .....                               | 1,988                  | 2,413                    | 2,088             | 1,203               | 1,209                    | 1,225               |
| 23  | Other contributions .....                         | 1,228                  | 1,494                    | 1,498             | 671                 | 564                      | 593                 |
| 24  | <b>Total contributions, grants and subsidies</b>  | <b>74,988</b>          | <b>81,830</b>            | <b>92,677</b>     | <b>5,166</b>        | <b>6,538</b>             | <b>9,203</b>        |
| 25  | Debenture debt charges recoverable .....          | 38,237                 | 42,627                   | 46,802            | 3,010               | 3,697                    | 3,700               |
| 26  | Miscellaneous revenues .....                      | 21,480                 | 22,468                   | 21,038            | 507                 | 724                      | 590                 |
| 27  | <b>Total revenues</b> .....                       | <b>482,688</b>         | <b>536,566</b>           | <b>586,253</b>    | <b>58,178</b>       | <b>65,821</b>            | <b>70,405</b>       |

1. "Personal property tax" included in "Real property tax".

2. Revised.

3. Included in "Miscellaneous revenues".

TABLE 1. Revenues, 1955, 1956 and 1957, by Provinces — Concluded

| Saskatchewan           |                          |                    | Alberta            |                          |                    | British Columbia |                          |                   | No. |
|------------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|------------------|--------------------------|-------------------|-----|
| 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates  | 1955<br>Actual     | 1956<br>Prelimi-<br>nary | 1957<br>Estimates  | 1955<br>Actual   | 1956<br>Prelimi-<br>nary | 1957<br>Estimates |     |
| (Thousands of Dollars) |                          |                    |                    |                          |                    |                  |                          |                   |     |
| 24,227 <sup>2</sup>    | 25,119                   | 26,579             | 29,270             | 32,772                   | 35,475             | 34,789           | 36,639                   | 40,777            | 1   |
| —                      | —                        | —                  | 1,592              | 1,215                    | 1,239              | —                | —                        | —                 | 2   |
| 1,255 <sup>2</sup>     | 1,331                    | 1,399              | 3,505              | 3,837                    | 4,303              | 1,789            | 2,058                    | 2,657             | 3   |
| 884                    | 914                      | 951                | 83                 | 54                       | 61                 | 4                | 4                        | 4                 | 4   |
| 985                    | 826                      | 846                | 6                  | 6                        | 6                  | 693 <sup>4</sup> | 584 <sup>4</sup>         | 543 <sup>4</sup>  | 5   |
| 27,351                 | 28,190                   | 29,775             | 34,450             | 37,878                   | 41,078             | 37,271           | 39,281                   | 43,977            | 6   |
| 995                    | 1,370                    | 1,436              | 4,776 <sup>6</sup> | 5,433 <sup>6</sup>       | 5,923 <sup>6</sup> | 3,095            | 3,307                    | 3,855             | 7   |
| 28,346                 | 29,560                   | 31,211             | 39,226             | 43,311                   | 47,001             | 40,366           | 42,588                   | 47,832            | 8   |
| 28,654                 | 29,917                   | 30,756             | 26,546             | 29,945                   | 34,516             | 25,753           | 29,370                   | 35,252            | 9   |
| 57,000                 | 59,477                   | 61,967             | 65,772             | 73,256                   | 81,517             | 66,119           | 71,958                   | 83,084            | 10  |
| 1,298                  | 1,340                    | 1,365              | 1,292              | 1,462                    | 1,515              | 4,331            | 4,649                    | 4,226             | 11  |
| 719                    | 814                      | 795                | 1,433              | 2,774                    | 2,719              | 1,118            | 1,163                    | 1,162             | 12  |
| 273                    | 320                      | 323                | 726                | 914                      | 1,020              | 1,364            | 1,829                    | 1,881             | 13  |
| 1,020                  | 1,129                    | 1,058              | 1,218              | 1,298                    | 1,129              | 1,048            | 1,096                    | 958               | 14  |
| 545                    | 537                      | 467                | 1,283              | 1,325                    | 1,776              | 606              | 657                      | 605               | 15  |
| 520                    | 404                      | 406                | 499                | 579                      | 636                | 503              | 410                      | 369               | 16  |
| 32                     |                          |                    | 270                | 323                      | 816                | 478              | 572                      | 1,240             | 17  |
| 2,511                  |                          |                    | 20,752             | 21,477                   | 21,644             | 13,044           | 15,707                   | 17,005            | 18  |
| —                      |                          |                    | —                  | —                        | —                  | —                | —                        | —                 | 19  |
| 129                    |                          |                    | 72                 | 86                       | 75                 | 354              | 384                      | 432               | 20  |
| 69                     |                          |                    | 55                 | 26                       | 26                 | 132              | 128                      | 130               | 21  |
| 2,768                  |                          |                    | 4,073              | 3,343                    | 3,977              | 2,430            | 2,423                    | 2,278             | 22  |
| 343                    |                          |                    | 119                | 830                      | 745                | 217              | 379                      | 366               | 23  |
| 5,852                  | 7,855 <sup>5</sup>       | 7,744 <sup>5</sup> | 25,341             | 26,085                   | 27,283             | 16,655           | 19,593                   | 21,451            | 24  |
| 1,617                  | 1,814                    | 1,978              | 4,008              | 5,043                    | 5,690              | 4,928            | 5,323                    | 5,596             | 25  |
| 1,451                  | 1,224                    | 979                | 937                | 531                      | 495                | 971              | 635                      | 606               | 26  |
| 70,295                 | 74,914                   | 77,082             | 102,509            | 113,267                  | 123,780            | 97,643           | 107,313                  | 119,938           | 27  |

4. "Poll tax" included in "Other taxes".

5. Detail not available.

6. "Other taxes" included in "Special assessments and charges".



TABLE 2. Expenditures 1955, 1956 and 1957, by Provinces

| No. | Items   | Newfoundland           |                          |                   | Prince Edward Island |                          |                   |
|-----|---|------------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |   | 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual       | 1956<br>Prelimi-<br>nary | 1957<br>Estimates |
|     |   | (Thousands of Dollars) |                          |                   |                      |                          |                   |
| 1   | General government .....  | 505                    | 585                      | 735               | 118                  | 129                      | 129               |
| 2   | Protection to persons and property .....                                  | 176                    | 215                      | 275               | 195                  | 193                      | 193               |
| 3   | Public works .....  | 1,001                  | 817                      | 992               | 227                  | 237                      | 238               |
| 4   | Sanitation and waste removal .....  | 363                    | 386                      | 408               | 5                    | 6                        | 6                 |
| 5   | Health .....  | 4                      | 4                        | 4                 | 9                    | 11                       | 12                |
| 6   | Social welfare .....  | —                      | 3                        | 3                 | 16                   | 19                       | 19                |
| 7   | Education .....   | 2                      | 2                        | 2                 | 883                  | 965                      | 1,011             |
| 8   | Recreation and community services .....                                   | 111                    | 133                      | 220               | 106                  | 61                       | 61                |
| 9   | Debt charges .....  | 427                    | 461                      | 634               | 448                  | 547                      | 547               |
| 10  | Utilities and other municipal enterprises (deficits<br>and levies). ..... | 172                    | 148                      | 289               | —                    | —                        | —                 |
| 11  | Provision for reserves .....  | 7                      | 8                        | 7                 | 12                   | 15                       | 15                |
| 12  | Capital expenditure provided out of revenue .....                         | 717                    | 692                      | 601               | 8                    | 2                        | 2                 |
| 13  | Joint or special expenditures .....                                       | —                      | 3                        | 3                 | —                    | —                        | —                 |
| 14  | Miscellaneous expenditures .....  | 63                     | 58                       | 65                | 7                    | 14                       | 15                |
| 15  | Total expenditures.....   | 3,548                  | 3,515                    | 4,238             | 2,034                | 2,199                    | 2,248             |

1. Debt charges for education included in "Education".

2. "Sanitation" included in "Public works".

TABLE 3. Assessed Valuations, Taxation and Collections 1955, 1956 and 1957, by Provinces

| No. | Items                                | Newfoundland           |                          |                   | Prince Edward Island |                          |                     |
|-----|--------------------------------------|------------------------|--------------------------|-------------------|----------------------|--------------------------|---------------------|
|     |                                      | 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual       | 1956<br>Prelimi-<br>nary | 1957<br>Estimates   |
|     | Assessed valuations:                 | (Thousands of Dollars) |                          |                   |                      |                          |                     |
| 1   | Real property .....                  | 28,653                 | 32,386                   | 35,088            | 27,926               | 29,243                   | 29,256              |
| 2   | Business .....                       | 2,282                  | 2,613                    | 2,700             | 10,336 <sup>1</sup>  | 13,239 <sup>1</sup>      | 13,241 <sup>1</sup> |
| 3   | Personal .....                       | —                      | —                        | —                 | 1                    | 1                        | 1                   |
| 4   | Other .....                          | —                      | —                        | —                 | —                    | —                        | —                   |
| 5   | Total assessed valuations .....      | 30,935                 | 34,999                   | 37,788            | 38,262               | 42,482                   | 42,497              |
| 6   | Total taxation .....                 | 2,319                  | 2,517                    | 2,378             | 1,697                | 1,838                    | 1,886               |
| 7   | Tax collections .....                | 2,260                  | 2,512                    | —                 | 1,561                | 1,759                    | —                   |
| 8   | Ratio, collections to taxation ..... | 97.46%                 | 99.80%                   | —                 | 91.99%               | 95.70%                   | —                   |

1. "Personal" included in "Business" assessments.

TABLE 2. Expenditures 1955, 1956 and 1957, by Provinces

| Nova Scotia           |                          |                   | New Brunswick       |                          |                     | Quebec              |                     |                     | No. |
|-----------------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|-----|
| 1955<br>Actual        | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual      | 1956<br>Prelimi-<br>nary | 1957<br>Estimates   | 1954<br>Actual      | 1955<br>Actual      | 1956<br>Actual      |     |
| (Thousand of Dollars) |                          |                   |                     |                          |                     |                     |                     |                     |     |
| 2,273                 | 2,562                    | 2,650             | 2,059               | 2,131                    | 2,348               | 22,697              | 21,738              | 23,571              | 1   |
| 3,658                 | 3,757                    | 4,021             | 2,863               | 3,046                    | 3,226               | 30,529              | 33,212              | 35,740              | 2   |
| 1,715                 | 1,919                    | 2,070             | 1,665               | 1,868                    | 1,801               | 38,214 <sup>2</sup> | 42,375 <sup>2</sup> | 46,125 <sup>2</sup> | 3   |
| 644                   | 650                      | 674               | 334                 | 336                      | 352                 | 2                   | 2                   | 2                   | 4   |
| 2,543                 | 2,688                    | 2,711             | 1,348               | 1,411                    | 1,469               | 17,841 <sup>3</sup> | 19,201 <sup>3</sup> | 20,627 <sup>3</sup> | 5   |
| 1,250                 | 1,236                    | 1,439             | 928                 | 949                      | 1,001               | 3                   | 3                   | 3                   | 6   |
| 8,625                 | 9,988                    | 10,948            | 10,217 <sup>1</sup> | 11,480 <sup>1</sup>      | 13,108 <sup>1</sup> | 55,900              | 63,725              | 68,825              | 7   |
| 632                   | 690                      | 704               | 487                 | 506                      | 514                 | 7,386               | 7,384               | 9,410               | 8   |
| 5,524                 | 6,049                    | 6,287             | 3,453 <sup>1</sup>  | 3,904 <sup>1</sup>       | 4,264 <sup>1</sup>  | 58,139              | 64,594              | 74,645              | 9   |
| 92                    | 120                      | 124               | 344                 | 364                      | 370                 | 1,167               | 1,500               | 2,056               | 10  |
| 368                   | 303                      | 336               | 402                 | 366                      | 452                 | —                   | —                   | —                   | 11  |
| 345                   | 332                      | 451               | 160                 | 128                      | 128                 | 11,281              | 8,380               | 10,213              | 12  |
| 246                   | 325                      | 360               | —                   | —                        | —                   | 431                 | 434                 | 480                 | 13  |
| 406                   | 197                      | 230               | 641                 | 569                      | 590                 | 3,186               | 4,083               | 4,754               | 14  |
| <b>28,321</b>         | <b>30,816</b>            | <b>33,005</b>     | <b>24,901</b>       | <b>27,058</b>            | <b>29,623</b>       | <b>246,771</b>      | <b>266,626</b>      | <b>296,446</b>      | 15  |

3. "Social welfare" included in "Health".

TABLE 3. Assessed Valuations, Taxation and Collections 1955, 1956 and 1957, by Provinces

| Nova Scotia            |                          |                   | New Brunswick  |                          |                   | Quebec           |                  |                  | No. |
|------------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|------------------|------------------|-----|
| 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1954<br>Actual   | 1955<br>Actual   | 1956<br>Actual   |     |
| (Thousands of Dollars) |                          |                   |                |                          |                   |                  |                  |                  |     |
| 302,684                | 443,513                  | 466,164           | 331,987        | 337,868                  | 360,013           | 4,398,195        | 4,780,408        | 5,879,377        | 1   |
| 15,387                 | 23,433                   | 27,850            | 21,473         | 22,251                   | 23,384            | —                | —                | —                | 2   |
| 64,891                 | 65,548                   | 69,101            | 80,410         | 84,446                   | 90,608            | —                | —                | —                | 3   |
| 5,610                  | 13,920                   | 15,329            | 5,560          | 6,230                    | 6,825             | —                | —                | —                | 4   |
| <b>388,572</b>         | <b>551,414</b>           | <b>578,444</b>    | <b>439,430</b> | <b>450,795</b>           | <b>480,830</b>    | <b>4,398,195</b> | <b>4,780,408</b> | <b>5,879,377</b> | 5   |
| 22,667                 | 24,843                   | 27,204            | 19,144         | 20,902                   | 23,004            | 188,029          | 223,568          | 246,417          | 6   |
| 22,057                 | 23,930                   | —                 | 18,363         | 20,243                   | —                 | —                | —                | —                | 7   |
| 97.31%                 | 96.32%                   | —                 | 95.92%         | 96.85%                   | —                 | —                | —                | —                | 8   |

TABLE 2. Expenditures 1955, 1956 and 1957, by Provinces — Concluded

| No. | Items  | Ontario                |                          |                      | Manitoba       |                          |                   |
|-----|--|------------------------|--------------------------|----------------------|----------------|--------------------------|-------------------|
|     |  | 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates    | 1955<br>Actual | 1956<br>Prelimi-<br>nary | 1957<br>Estimates |
|     |  | (Thousands of Dollars) |                          |                      |                |                          |                   |
| 1   | General government .....   | 31,952                 | 35,852                   | 39,084               | 4,036          | 4,354                    | 4,366             |
| 2   | Protection to persons and property .....                                   | 58,774                 | 63,658                   | 70,759               | 6,770          | 7,356                    | 7,926             |
| 3   | Public works .....   | 73,592                 | 80,657                   | 83,290               | 9,752          | 10,465                   | 10,296            |
| 4   | Sanitation and waste removal .....   | 22,398                 | 23,270                   | 25,678               | 2,187          | 2,208                    | 2,327             |
| 5   | Health .....   | 21,366                 | 21,035                   | 21,727               | 2,556          | 2,905                    | 3,371             |
| 6   | Social welfare .....   | 21,735                 | 24,052                   | 26,602               | 2,333          | 2,635                    | 2,982             |
| 7   | Education .....  | 142,713 <sup>1</sup>   | 163,600 <sup>1</sup>     | 178,925 <sup>1</sup> | 17,669         | 20,235                   | 22,157            |
| 8   | Recreation and community services .....                                    | 14,666                 | 16,054                   | 18,301               | 1,199          | 1,234                    | 1,344             |
| 9   | Debt charges .....   | 74,952 <sup>1</sup>    | 83,347 <sup>1</sup>      | 92,955 <sup>1</sup>  | 7,617          | 8,321                    | 8,780             |
| 10  | Utilities and other municipal enterprises (de-<br>ficits and levies) ..... | 1,819                  | 3,997                    | 1,603                | 1,013          | 1,140                    | 1,143             |
| 11  | Provision for reserves .....   | 3,213                  | 3,987                    | 3,833                | 1,573          | 1,618                    | 1,587             |
| 12  | Capital expenditure provided out of revenue ....                           | 7,846                  | 10,924                   | 18,751               | 1,691          | 2,140                    | 2,434             |
| 13  | Joint or special expenditures .....  | 3,013                  | 5,144                    | 5,187                | 287            | 368                      | 479               |
| 14  | Miscellaneous expenditures .....   | 4,225                  | 3,956                    | 5,597                | 333            | 462                      | 528               |
| 15  | Total expenditures .....   | 482,264                | 539,533                  | 592,292              | 59,016         | 65,441                   | 69,720            |

1. Debt charges for education included in "Education".

TABLE 3. Assessed Valuations, Taxation and Collections 1955, 1956 and 1957, by Provinces  
Concluded

| No. | Items                                | Ontario                |                          |                   | Manitoba       |                          |                   |
|-----|--------------------------------------|------------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
|     |                                      | 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual | 1956<br>Prelimi-<br>nary | 1957<br>Estimates |
|     |                                      | (Thousands of Dollars) |                          |                   |                |                          |                   |
|     | Assessed valuations:                 |                        |                          |                   |                |                          |                   |
| 1   | Real property .....                  | 5,841,744              | 6,384,678                | 6,758,206         | 732,018        | 820,235                  | 879,819           |
| 2   | Business .....                       | 725,728                | 816,956                  | 858,177           | 30,484         | 36,006                   | 37,232            |
| 3   | Personal .....                       | —                      | —                        | —                 | 7,791          | 6,801                    | 7,486             |
| 4   | Other .....                          | —                      | —                        | —                 | —              | —                        | —                 |
| 5   | Total assessed valuations .....      | 6,567,472              | 7,201,634                | 7,616,383         | 770,293        | 863,042                  | 924,537           |
| 6   | Total taxation .....                 | 339,691                | 380,449                  | 416,638           | 46,488         | 51,756                   | 53,842            |
| 7   | Tax collections .....                | 335,933                | 377,520                  | —                 | 44,419         | 50,966                   | —                 |
| 8   | Ratio, collections to taxation ..... | 98.89%                 | 99.23%                   | —                 | 95.55%         | 98.47%                   | —                 |



TABLE 2. Expenditures 1955, 1956 and 1957, by Provinces — Concluded

| Saskatchewan           |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|------------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual   | 1956<br>Prelimi-<br>nary | 1957<br>Estimates |     |
| (Thousands of Dollars) |                          |                   |                |                          |                   |                  |                          |                   |     |
| 4,799                  | 5,209                    | 5,206             | 5,544          | 5,968                    | 6,493             | 6,298            | 7,206                    | 8,044             | 1   |
| 4,099                  | 4,401                    | 4,694             | 8,725          | 9,899                    | 11,392            | 14,288           | 15,543                   | 17,217            | 2   |
| 12,211                 | 14,321                   | 13,913            | 19,344         | 20,724                   | 19,984            | 9,761            | 11,498                   | 12,603            | 3   |
| 1,823                  | 1,994                    | 2,063             | 3,363          | 3,974                    | 4,234             | 3,214            | 3,548                    | 4,042             | 4   |
| 4,583                  | 4,216                    | 4,328             | 8,790          | 9,228                    | 10,346            | 2,934            | 3,159                    | 3,354             | 5   |
| 1,685                  | 1,806                    | 1,977             | 2,611          | 2,983                    | 3,336             | 7,197            | 7,379                    | 7,775             | 6   |
| 27,597                 | 28,414                   | 29,073            | 21,123         | 24,102                   | 27,781            | 23,485           | 27,096                   | 33,000            | 7   |
| 1,838                  | 1,842                    | 1,951             | 2,868          | 3,129                    | 3,490             | 4,029            | 4,142                    | 4,680             | 8   |
| 5,793                  | 5,965                    | 6,599             | 18,110         | 21,084                   | 23,954            | 17,386           | 18,165                   | 19,253            | 9   |
| 111                    | 124                      | 128               | 1,412          | 1,813                    | 1,975             | 898              | 909                      | 1,025             | 10  |
| 1,466                  | 972                      | 675               | 1,040          | 880                      | 1,253             | 645              | 1,835                    | 2,279             | 11  |
| 2,139                  | 5,237                    | 5,671             | 4,943          | 4,908                    | 4,055             | 3,882            | 4,613                    | 5,287             | 12  |
| —                      | 170                      | —                 | 382            | 318                      | 305               | 214              | 253                      | 273               | 13  |
| 1,075                  | 1,132                    | 1,164             | 2,041          | 2,174                    | 2,567             | 1,115            | 980                      | 1,240             | 14  |
| 69,219                 | 75,803                   | 77,442            | 100,296        | 111,184                  | 121,165           | 95,346           | 106,326                  | 120,072           | 15  |

TABLE 3. Assessed Valuations, Taxation and Collections 1955, 1956 and 1957, by Provinces  
Concluded

| Saskatchewan           |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|------------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1955<br>Actual         | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual | 1956<br>Prelimi-<br>nary | 1957<br>Estimates | 1955<br>Actual   | 1956<br>Prelimi-<br>nary | 1957<br>Estimates |     |
| (Thousands of Dollars) |                          |                   |                |                          |                   |                  |                          |                   |     |
| 963,425                | 972,276                  | 988,470           | 1,147,348      | 1,195,918                | 1,267,670         | 1,044,040        | 1,278,739                | 1,423,723         | 1   |
| 49,896                 | 48,915                   | 49,399            | 50,566         | 64,535                   | 69,823            | —                | —                        | —                 | 2   |
| —                      | —                        | —                 | 46,166         | 46,076                   | 45,338            | —                | —                        | —                 | 3   |
| 16                     | 30                       | 30                | —              | —                        | —                 | —                | —                        | —                 | 4   |
| 1,013,337              | 1,021,221                | 1,037,899         | 1,244,080      | 1,306,529                | 1,382,831         | 1,044,040        | 1,278,739                | 1,423,723         | 5   |
| 57,000                 | 59,477                   | 61,967            | 65,772         | 73,256                   | 81,517            | 66,119           | 71,958                   | 83,084            | 6   |
| 52,156                 | 59,200                   | —                 | 64,625         | 72,305                   | —                 | 66,232           | 72,162                   | —                 | 7   |
| 91.50%                 | 99.53%                   | —                 | 98.26%         | 98.70%                   | —                 | 100.17%          | 100.28%                  | —                 | 8   |

TABLE 4. Revenues (Actual) 1955, by Provinces

| No. | Items   | Newfoundland           | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|---|------------------------|----------------------|---------------|---------------|
|     |   | (Thousands of Dollars) |                      |               |               |
|     | Taxation for municipal purposes:                      |                        |                      |               |               |
|     | General:  |                        |                      |               |               |
| 1   | Real property .....                                   | 1,283                  | 453                  | 8,675         | 2,758         |
| 2   | Personal property .....                               | 43                     | 297 <sup>1</sup>     | 2,038         | 2,947         |
| 3   | Business .....  | 511                    | 1                    | 1,531         | 1,186         |
| 4   | Poll .....  | 80                     | 104 <sup>2</sup>     | 743           | 1,619         |
| 5   | Other .....   | 402                    | —                    | 196           | 310           |
| 6   | <b>Total general .....</b>                            | <b>2,319</b>           | <b>854</b>           | <b>13,183</b> | <b>8,820</b>  |
| 7   | Special assessments and charges .....                 | —                      | 44                   | —             | 72            |
| 8   | <b>Total taxation for municipal purposes .....</b>    | <b>2,319</b>           | <b>898</b>           | <b>13,183</b> | <b>8,892</b>  |
| 9   | Taxation for school purposes .....                    | —                      | 799                  | 9,484         | 10,252        |
| 10  | <b>Total taxation .....</b>                           | <b>2,319</b>           | <b>1,697</b>         | <b>22,667</b> | <b>19,144</b> |
| 11  | Licences and permits .....                            | 82                     | 30                   | 298           | 195           |
| 12  | Rents concessions and franchises .....                | 93                     | 14                   | 294           | 260           |
| 13  | Fines .....   | 1                      | 26                   | 158           | 124           |
| 14  | Interest, tax penalties, etc. ....                    | 1                      | 6                    | 326           | 137           |
| 15  | Service charges .....                                 | 5                      | —                    | 179           | —             |
| 16  | Recreation and community services .....               | —                      | 2                    | 51            | —             |
|     | Contributions, grants and subsidies:                  |                        |                      |               |               |
|     | Governments:  |                        |                      |               |               |
| 17  | Dominion .....  | 11                     | 22                   | 1,088         | 474           |
| 18  | Provincial .....                                      | 748                    | 107                  | 988           | 3,115         |
| 19  | Other municipal .....                                 | —                      | —                    | —             | —             |
|     | Government enterprises:                               |                        |                      |               |               |
| 20  | Dominion .....  | —                      | —                    | 173           | 113           |
| 21  | Provincial .....                                      | —                      | —                    | —             | —             |
| 22  | Own municipal .....                                   | 132                    | 122                  | 246           | 208           |
| 23  | Other contributions .....                             | 2                      | —                    | 26            | 89            |
| 24  | <b>Total contributions, grants and subsidies ....</b> | <b>893</b>             | <b>251</b>           | <b>2,521</b>  | <b>3,999</b>  |
| 25  | Debenture debt charges recoverable .....              | 228                    | 44                   | 1,061         | 985           |
| 26  | Miscellaneous revenues .....                          | 71                     | 5                    | 518           | 137           |
| 27  | <b>Total revenues .....</b>                           | <b>3,693</b>           | <b>2,075</b>         | <b>28,073</b> | <b>24,981</b> |

1. "Business tax" included in "Personal property tax".

2. Includes Charlottetown "Poll tax" of 92 for educational purposes.

3. "Other taxes" includes "Sales tax" of 30,128 and "Business tax" of undisclosed amount.

4. Included in "Miscellaneous revenues".

5. Detail not available for Quebec.

6. "Personal property tax" included in "Real property tax".

7. "Poll tax" included in "Other taxes".

TABLE 4. Revenues (Actual) 1955, by Provinces

| Quebec                 | Ontario | Manitoba            | Saskatchewan        | Alberta            | British Columbia | Total                 | No. |
|------------------------|---------|---------------------|---------------------|--------------------|------------------|-----------------------|-----|
| (Thousands of Dollars) |         |                     |                     |                    |                  |                       |     |
| 70,125                 | 166,037 | 21,115 <sup>6</sup> | 24,227 <sup>8</sup> | 29,270             | 34,789           | 358,732 <sup>10</sup> | 1   |
| —                      | —       | 6                   | —                   | 1,592              | —                | 6,917 <sup>11</sup>   | 2   |
| 3                      | 20,613  | 3,376               | 1,255 <sup>8</sup>  | 3,505              | 1,789            | 33,766 <sup>12</sup>  | 3   |
| —                      | 181     | 7                   | 884                 | 83                 | 7                | 3,694 <sup>13</sup>   | 4   |
| 58,945 <sup>3</sup>    | —       | 355 <sup>7</sup>    | 985                 | 9                  | 693 <sup>7</sup> | 61,886 <sup>14</sup>  | 5   |
| 129,070                | 186,831 | 24,846              | 27,351              | 34,450             | 37,271           | 464,995               | 6   |
| —                      | 12,035  | 2,784               | 995                 | 4,776 <sup>9</sup> | 3,095            | 23,801 <sup>14</sup>  | 7   |
| 129,070                | 198,866 | 27,630              | 28,346              | 39,226             | 40,366           | 488,796               | 8   |
| 83,124                 | 140,825 | 18,858              | 28,654              | 26,546             | 25,753           | 344,295               | 9   |
| 212,194                | 339,691 | 46,488              | 57,000              | 65,772             | 66,119           | 833,091               | 10  |
| 5,097                  | 5,258   | 1,015               | 1,298               | 1,292              | 4,331            | 18,896                | 11  |
| 4                      | 4       | 588                 | 719                 | 1,433              | 1,118            | 4,519                 | 12  |
| 4                      | 4       | 597                 | 273                 | 726                | 1,364            | 3,269                 | 13  |
| 2,614                  | 3,034   | 807                 | 1,020               | 1,218              | 1,048            | 10,211                | 14  |
| 4                      | 4       | 4                   | 545                 | 1,283              | 606              | 2,618                 | 15  |
| 4                      | 4       | —                   | 520                 | 499                | 503              | 1,575                 | 16  |
|                        | 3,146   | 90                  | 32                  | 270                | 478              |                       | 17  |
|                        | 62,867  | 2,259               | 2,511               | 20,752             | 13,044           |                       | 18  |
|                        | 4,895   | —                   | —                   | —                  | —                |                       | 19  |
|                        | 701     | 601                 | 129                 | 72                 | 354              |                       | 20  |
|                        | 163     | 342                 | 69                  | 55                 | 132              |                       | 21  |
|                        | 1,988   | 1,203               | 2,768               | 4,073              | 2,430            |                       | 22  |
|                        | 1,228   | 671                 | 343                 | 119                | 217              |                       | 23  |
| 4,753 <sup>5</sup>     | 74,988  | 5,166               | 5,852               | 25,341             | 16,655           | 140,419 <sup>5</sup>  | 24  |
| 33,235                 | 38,237  | 3,010               | 1,617               | 4,008              | 4,928            | 87,353                | 25  |
| 8,443                  | 21,480  | 507                 | 1,451               | 937                | 971              | 34,520                | 26  |
| 266,336                | 482,688 | 58,178              | 70,295              | 102,509            | 97,643           | 1,136,471             | 27  |

8. Revised.

9. "Other taxes" included in "Special assessments and charges".

10. "Total real property" includes "Personal property" for Manitoba.

11. "Total personal property" includes "Business" for Prince Edward Island and excludes Manitoba.

12. "Total business" excludes Prince Edward Island and Quebec.

13. "Total Poll" excludes Manitoba and British Columbia reported in "Total Other".

14. "Total Other" includes Manitoba and British Columbia "Poll" and excludes Alberta reported in "Special Assessments and charges", but includes "Business tax" for Quebec of undisclosed amount.



TABLE 5. Expenditures (Actual) 1955, by Provinces

| No.                    | Items  | Newfoundland  | Prince Edward Island | Nova Scotia    | New Brunswick        |
|------------------------|--|---------------|----------------------|----------------|----------------------|
| (Thousands of Dollars) |  |               |                      |                |                      |
| 1                      | General government .....   | 505           | 118                  | 2, 273         | 2, 059               |
| 2                      | Protection to persons and property .....                             | 176           | 195                  | 3, 658         | 2, 863               |
| 3                      | Public works .....   | 1, 001        | 227                  | 1, 715         | 1, 665               |
| 4                      | Sanitation and waste removal .....                                   | 363           | 5                    | 644            | 334                  |
| 5                      | Health.....  | 4             | 9                    | 2, 543         | 1, 348               |
| 6                      | Social welfare .....   | —             | 16                   | 1, 250         | 928                  |
| 7                      | Education.....   | 2             | 883                  | 8, 625         | 10, 217 <sup>1</sup> |
| 8                      | Recreation and community services.....                               | 111           | 106                  | 632            | 487                  |
| 9                      | Debt charges .....   | 427           | 448                  | 5, 524         | 3, 453 <sup>1</sup>  |
| 10                     | Utilities and other municipal enterprises (deficits and levies)..... | 172           | —                    | 92             | 344                  |
| 11                     | Provision for reserves .....   | 7             | 12                   | 368            | 402                  |
| 12                     | Capital expenditure provided out of revenue .....                    | 717           | 8                    | 345            | 160                  |
| 13                     | Joint or special expenditures.....                                   | —             | —                    | 246            | —                    |
| 14                     | Miscellaneous expenditures .....                                     | 63            | 7                    | 406            | 641                  |
| 15                     | <b>Total expenditures .....</b>                                      | <b>3, 548</b> | <b>2, 034</b>        | <b>28, 321</b> | <b>24, 901</b>       |

1. Debt charges for education included in "Education".

2. "Sanitation" included in "Public Works" for Quebec.

TABLE 6. Assessed Valuations, Taxation and Collections (Actual) 1955, by Provinces

| No.                    | Items                                  | Newfoundland   | Prince Edward Island | Nova Scotia     | New Brunswick   |
|------------------------|--|----------------|----------------------|-----------------|-----------------|
| (Thousands of Dollars) |  |                |                      |                 |                 |
|                        | Assessed valuations:                   |                |                      |                 |                 |
| 1                      | Real property .....                    | 28, 653        | 27, 926              | 302, 684        | 331, 987        |
| 2                      | Business .....                         | 2, 282         | 10, 336 <sup>1</sup> | 15, 387         | 21, 473         |
| 3                      | Personal.....                          | —              | 1                    | 64, 891         | 80, 410         |
| 4                      | Other.....                             | —              | —                    | 5, 610          | 5, 560          |
| 5                      | <b>Total assessed valuations .....</b> | <b>30, 935</b> | <b>38, 262</b>       | <b>388, 572</b> | <b>439, 430</b> |
| 6                      | Total taxation .....                   | 2, 319         | 1, 697               | 22, 667         | 19, 144         |
| 7                      | Tax collections.....                   | 2, 260         | 1, 561               | 22, 057         | 18, 363         |
| 8                      | Ratio, collections to taxation .....   | 97. 46%        | 91. 99%              | 97. 31%         | 95. 92%         |

1. "Personal" included in "Business" assessments.

TABLE 5. Expenditures (Actual) 1955, by Provinces

| Quebec                 | Ontario              | Manitoba | Saskatchewan | Alberta | British<br>Columbia | Total                | No. |
|------------------------|----------------------|----------|--------------|---------|---------------------|----------------------|-----|
| (Thousands of Dollars) |                      |          |              |         |                     |                      |     |
| 21,738                 | 31,952               | 4,036    | 4,799        | 5,544   | 6,298               | 79,322               | 1   |
| 33,212                 | 58,774               | 6,770    | 4,099        | 8,725   | 14,288              | 132,760              | 2   |
| 42,375 <sup>2</sup>    | 73,592               | 9,752    | 12,211       | 19,344  | 9,761               | 171,643 <sup>2</sup> | 3   |
| 2                      | 22,398               | 2,187    | 1,823        | 3,363   | 3,214               | 34,331 <sup>2</sup>  | 4   |
| 19,201 <sup>3</sup>    | 21,366               | 2,556    | 4,583        | 8,790   | 2,934               | 63,334 <sup>3</sup>  | 5   |
| 3                      | 21,735               | 2,333    | 1,685        | 2,611   | 7,197               | 37,755 <sup>3</sup>  | 6   |
| 63,725                 | 142,713 <sup>1</sup> | 17,669   | 27,597       | 21,123  | 23,485              | 316,039 <sup>4</sup> | 7   |
| 7,384                  | 14,666               | 1,199    | 1,838        | 2,868   | 4,029               | 33,320               | 8   |
| 64,594                 | 74,952 <sup>1</sup>  | 7,617    | 5,793        | 18,110  | 17,386              | 198,304 <sup>4</sup> | 9   |
| 1,500                  | 1,819                | 1,013    | 111          | 1,412   | 898                 | 7,361                | 10  |
| —                      | 3,213                | 1,573    | 1,466        | 1,040   | 645                 | 8,726                | 11  |
| 8,380                  | 7,846                | 1,691    | 2,139        | 4,943   | 3,882               | 30,111               | 12  |
| 434                    | 3,013                | 287      | —            | 382     | 214                 | 4,576                | 13  |
| 4,083                  | 4,225                | 333      | 1,075        | 2,041   | 1,115               | 13,989               | 14  |
| 266,626                | 482,264              | 59,016   | 69,219       | 100,296 | 95,346              | 1,131,571            | 15  |

3. "Social welfare" included in "Health" for Quebec.

4. Debt charges for education for New Brunswick and Ontario included in "Total education".

TABLE 6. Assessed Valuations, Taxation and Collections (Actual) 1955, by Provinces

| Quebec                 | Ontario   | Manitoba | Saskatchewan | Alberta   | British<br>Columbia | Total                | No. |
|------------------------|-----------|----------|--------------|-----------|---------------------|----------------------|-----|
| (Thousands of Dollars) |           |          |              |           |                     |                      |     |
| 4,780,408              | 5,841,744 | 732,018  | 963,425      | 1,147,348 | 1,044,040           | 15,200,233           | 1   |
| —                      | 725,728   | 30,484   | 49,896       | 50,566    | —                   | 906,152 <sup>2</sup> | 2   |
| —                      | —         | 7,791    | —            | 46,166    | —                   | 199,258 <sup>2</sup> | 3   |
| —                      | —         | —        | 16           | —         | —                   | 11,186               | 4   |
| 4,780,408              | 6,567,472 | 770,293  | 1,013,337    | 1,244,080 | 1,044,040           | 16,316,829           | 5   |
| 223,568                | 339,691   | 46,488   | 57,000       | 65,772    | 66,119              | 844,465              | 6   |
| —                      | 335,933   | 44,419   | 52,156       | 64,625    | 66,232              | —                    | 7   |
| —                      | 98.89%    | 95.55%   | 91.50%       | 98.26%    | 100.17%             | —                    | 8   |

2. "Total business assessment" includes Prince Edward Island "Personal" and excludes Quebec.

TABLE 7. Revenues (Preliminary) 1956, by Provinces

| No. | Items   | Newfoundland           | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|---|------------------------|----------------------|---------------|---------------|
|     |   | (Thousands of Dollars) |                      |               |               |
|     | Taxation for municipal purposes:                      |                        |                      |               |               |
|     | General:  |                        |                      |               |               |
| 1   | Real property .....                                   | 1,398                  | 497                  | 9,157         | 2,743         |
| 2   | Personal property .....                               | 47                     | 345 <sup>1</sup>     | 2,328         | 3,281         |
| 3   | Business .....  | 514                    | 1                    | 1,351         | 1,310         |
| 4   | Poll .....  | 99                     | 103 <sup>2</sup>     | 792           | 1,689         |
| 5   | Other .....   | 459                    | —                    | 227           | 299           |
| 6   | <b>Total general</b> .....                            | <b>2,517</b>           | <b>945</b>           | <b>13,855</b> | <b>9,322</b>  |
| 7   | Special assessments and charges .....                 | —                      | 5                    | —             | 70            |
| 8   | <b>Total taxation for municipal purposes</b> .....    | <b>2,517</b>           | <b>950</b>           | <b>13,855</b> | <b>9,392</b>  |
| 9   | Taxation for school purposes .....                    | —                      | 888                  | 10,988        | 11,510        |
| 10  | <b>Total taxation</b> .....                           | <b>2,517</b>           | <b>1,838</b>         | <b>24,843</b> | <b>20,902</b> |
| 11  | Licences and permits .....                            | 89                     | 41                   | 343           | 202           |
| 12  | Rents, concessions and franchises .....               | 100                    | 19                   | 416           | 187           |
| 13  | Fines .....   | 1                      | 27                   | 177           | 144           |
| 14  | Interest, tax penalties, etc. ....                    | 1                      | 4                    | 303           | 168           |
| 15  | Service charges .....                                 | 5                      | —                    | 137           | —             |
| 16  | Recreation and community services .....               | 44                     | 3                    | 44            | —             |
|     | Contributions, grants and subsidies:                  |                        |                      |               |               |
|     | Governments:  |                        |                      |               |               |
| 17  | Dominion .....  | 47                     | 50                   | 1,184         | 528           |
| 18  | Provincial .....                                      | 618                    | 113                  | 1,164         | 3,287         |
| 19  | Other municipal .....                                 | —                      | —                    | —             | —             |
|     | Government enterprises:                               |                        |                      |               |               |
| 20  | Dominion .....  | —                      | —                    | 203           | 132           |
| 21  | Provincial .....                                      | —                      | —                    | —             | —             |
| 22  | Own municipal .....                                   | 70                     | 130                  | 369           | 218           |
| 23  | Other contributions .....                             | 3                      | —                    | 4             | 96            |
| 24  | <b>Total contributions, grants and subsidies</b> .... | <b>738</b>             | <b>293</b>           | <b>2,924</b>  | <b>4,261</b>  |
| 25  | Debenture debt charges recoverable .....              | 257                    | 47                   | 1,131         | 988           |
| 26  | Miscellaneous revenues .....                          | 68                     | 6                    | 392           | 160           |
| 27  | <b>Total revenues</b> .....                           | <b>3,820</b>           | <b>2,278</b>         | <b>30,710</b> | <b>27,012</b> |

1. "Business tax" included in "Personal property tax".

2. Includes Charlottetown "Poll tax" of 85 for educational purposes.

3. "Other taxes" includes "Sales tax" of 33,509 and "Business tax" of undisclosed amount.

4. Included in "Miscellaneous revenues".

5. Detail not available for Quebec and Saskatchewan.

6. "Personal property tax" included in "Real property tax".

7. "Poll tax" included in "Other taxes".



TABLE 7. Revenues (Preliminary) 1956, by Provinces

| Quebec                   | Ontario        | Manitoba            | Saskatchewan             | Alberta            | British Columbia | Total                      | No. |
|--------------------------|----------------|---------------------|--------------------------|--------------------|------------------|----------------------------|-----|
| (Thousands of Dollars)   |                |                     |                          |                    |                  |                            |     |
| 77,786                   | 178,648        | 23,556 <sup>6</sup> | 25,119                   | 32,772             | 36,639           | 388,315 <sup>9</sup>       | 1   |
| —                        | —              | 6                   | —                        | 1,215              | —                | 7,216 <sup>10</sup>        | 2   |
| 3                        | 22,859         | 3,830               | 1,331                    | 3,837              | 2,058            | 37,090 <sup>11</sup>       | 3   |
| —                        | 187            | 7                   | 914                      | 54                 | 7                | 3,838 <sup>12</sup>        | 4   |
| 64,131 <sup>3</sup>      | —              | 359 <sup>7</sup>    | 826                      | 8                  | 584 <sup>7</sup> | 66,885 <sup>13</sup>       | 5   |
| <b>141,917</b>           | <b>201,694</b> | <b>27,745</b>       | <b>28,190</b>            | <b>37,878</b>      | <b>39,281</b>    | <b>503,344</b>             | 6   |
| —                        | 15,011         | 3,316               | 1,370                    | 5,433 <sup>8</sup> | 3,307            | 28,512 <sup>13</sup>       | 7   |
| <b>141,917</b>           | <b>216,705</b> | <b>31,061</b>       | <b>29,560</b>            | <b>43,311</b>      | <b>42,588</b>    | <b>531,856</b>             | 8   |
| 94,498                   | 163,744        | 20,695              | 29,917                   | 29,945             | 29,370           | 391,555                    | 9   |
| <b>236,415</b>           | <b>380,449</b> | <b>51,756</b>       | <b>59,477</b>            | <b>73,256</b>      | <b>71,958</b>    | <b>923,411</b>             | 10  |
| 5,071                    | 5,424          | 1,078               | 1,340                    | 1,462              | 4,649            | 19,699                     | 11  |
| 4                        | 4              | 533                 | 814                      | 2,774              | 1,163            | 6,006                      | 12  |
| 4                        | 4              | 657                 | 320                      | 914                | 1,829            | 4,069                      | 13  |
| 3,299                    | 3,768          | 838                 | 1,129                    | 1,298              | 1,096            | 11,904                     | 14  |
| 4                        | 4              | 4                   | 537                      | 1,325              | 657              | 2,661                      | 15  |
| 4                        | 4              | —                   | 404                      | 579                | 410              | 1,484                      | 16  |
|                          | 5,019          | 498                 |                          | 323                | 572              |                            | 17  |
|                          | 66,640         | 3,247               |                          | 21,477             | 15,707           |                            | 18  |
|                          | 5,120          | —                   |                          | —                  | —                |                            | 19  |
|                          | 978            | 646                 |                          | 86                 | 384              |                            | 20  |
|                          | 166            | 374                 |                          | 26                 | 128              |                            | 21  |
|                          | 2,413          | 1,209               |                          | 3,343              | 2,423            |                            | 22  |
|                          | 1,494          | 564                 |                          | 830                | 379              |                            | 23  |
| <b>5,905<sup>5</sup></b> | <b>81,830</b>  | <b>6,538</b>        | <b>7,855<sup>5</sup></b> | <b>26,085</b>      | <b>19,593</b>    | <b>156,022<sup>5</sup></b> | 24  |
| 34,483                   | 42,627         | 3,697               | 1,814                    | 5,043              | 5,323            | 95,410                     | 25  |
| 12,090                   | 22,468         | 724                 | 1,224                    | 531                | 635              | 38,298                     | 26  |
| <b>297,263</b>           | <b>536,566</b> | <b>65,821</b>       | <b>74,914</b>            | <b>113,267</b>     | <b>107,313</b>   | <b>1,258,964</b>           | 27  |

8. "Other taxes" included in "Special assessments and charges".

9. "Total real property" includes "Personal property" for Manitoba.

10. "Total personal property" includes "Business" for Prince Edward Island and excludes Manitoba.

11. "Total business" excludes Prince Edward Island and Quebec.

12. "Total poll" excludes Manitoba and British Columbia reported in "Total other".

13. "Total other" includes Manitoba and British Columbia "Poll" and excludes Alberta reported in "Special assessments and charges", but includes "Business tax" for Quebec of undisclosed amount.

TABLE 8. Expenditures (Preliminary) 1956, by Provinces

| No.                    | Items   | Newfoundland | Prince Edward Island | Nova Scotia   | New Brunswick       |
|------------------------|---|--------------|----------------------|---------------|---------------------|
| (Thousands of Dollars) |   |              |                      |               |                     |
| 1                      | General government .....  | 585          | 129                  | 2,562         | 2,131               |
| 2                      | Protection to persons and property .....                              | 215          | 193                  | 3,757         | 3,046               |
| 3                      | Public works .....  | 817          | 237                  | 1,919         | 1,868               |
| 4                      | Sanitation and waste removal .....                                    | 336          | 6                    | 650           | 336                 |
| 5                      | Health .....  | 4            | 11                   | 2,688         | 1,411               |
| 6                      | Social welfare .....  | 3            | 19                   | 1,236         | 949                 |
| 7                      | Education .....   | 2            | 965                  | 9,988         | 11,480 <sup>1</sup> |
| 8                      | Recreation and community services .....                               | 133          | 61                   | 690           | 506                 |
| 9                      | Debt charges .....  | 461          | 547                  | 6,049         | 3,904 <sup>1</sup>  |
| 10                     | Utilities and other municipal enterprises (deficits and levies) ..... | 148          | —                    | 120           | 364                 |
| 11                     | Provision for reserves .....  | 8            | 15                   | 303           | 366                 |
| 12                     | Capital expenditure provided out of revenue .....                     | 692          | 2                    | 332           | 128                 |
| 13                     | Joint or special expenditures .....                                   | 3            | —                    | 325           | —                   |
| 14                     | Miscellaneous expenditures .....                                      | 58           | 14                   | 197           | 569                 |
| 15                     | <b>Total expenditures .....</b>                                       | <b>3,515</b> | <b>2,199</b>         | <b>30,816</b> | <b>27,058</b>       |

1. Debt charges for education included in "Education".

2. "Sanitation" included in "Public works" for Quebec.

TABLE 9. Assessed Valuations, Taxation and Collection (Preliminary) 1956, by Provinces

| No.                    | Items                                  | Newfoundland  | Prince Edward Island | Nova Scotia    | New Brunswick  |
|------------------------|--|---------------|----------------------|----------------|----------------|
| (Thousands of Dollars) |  |               |                      |                |                |
| Assessed valuations:   |  |               |                      |                |                |
| 1                      | Real property .....                    | 32,386        | 29,243               | 443,513        | 337,868        |
| 2                      | Business .....                         | 2,613         | 13,239 <sup>1</sup>  | 28,433         | 22,251         |
| 3                      | Personal .....                         | —             | 1                    | 65,548         | 84,446         |
| 4                      | Other .....                            | —             | —                    | 13,920         | 6,230          |
| 5                      | <b>Total assessed valuations .....</b> | <b>34,999</b> | <b>42,482</b>        | <b>551,414</b> | <b>450,795</b> |
| 6                      | Total taxation .....                   | 2,517         | 1,838                | 24,843         | 20,902         |
| 7                      | Tax collections .....                  | 2,512         | 1,759                | 23,930         | 20,243         |
| 8                      | Ratio, collections to taxation .....   | 99.80%        | 95.70%               | 96.32%         | 96.85%         |

1. "Personal" included in "Business assessments".

**TABLE 8. Expenditures (Preliminary) 1956, by Provinces**

| Quebec                 | Ontario              | Manitoba      | Saskatchewan  | Alberta        | British Columbia | Total                | No.       |
|------------------------|----------------------|---------------|---------------|----------------|------------------|----------------------|-----------|
| (Thousands of Dollars) |                      |               |               |                |                  |                      |           |
| 23,571                 | 35,852               | 4,354         | 5,209         | 5,968          | 7,206            | 87,567               | 1         |
| 35,740                 | 63,658               | 7,356         | 4,401         | 9,899          | 15,543           | 143,808              | 2         |
| 46,125 <sup>2</sup>    | 80,657               | 10,465        | 14,321        | 20,724         | 11,498           | 188,631 <sup>2</sup> | 3         |
| 2                      | 23,270               | 2,208         | 1,994         | 3,974          | 3,548            | 36,372 <sup>2</sup>  | 4         |
| 20,627 <sup>3</sup>    | 21,035               | 2,905         | 4,216         | 9,228          | 3,159            | 65,284 <sup>3</sup>  | 5         |
| 3                      | 24,052               | 2,635         | 1,806         | 2,983          | 7,379            | 41,062 <sup>3</sup>  | 6         |
| 68,825                 | 163,600 <sup>1</sup> | 20,235        | 28,414        | 24,102         | 27,096           | 354,707 <sup>4</sup> | 7         |
| 9,410                  | 16,054               | 1,234         | 1,842         | 3,129          | 4,142            | 37,201               | 8         |
| 74,645                 | 83,347 <sup>1</sup>  | 8,321         | 5,965         | 21,084         | 18,165           | 222,488 <sup>4</sup> | 9         |
| 2,056                  | 3,997                | 1,140         | 124           | 1,813          | 909              | 10,671               | 10        |
| —                      | 3,987                | 1,618         | 972           | 880            | 1,835            | 9,984                | 11        |
| 10,213                 | 10,924               | 2,140         | 5,237         | 4,908          | 4,613            | 39,189               | 12        |
| 480                    | 5,144                | 368           | 170           | 318            | 253              | 7,061                | 13        |
| 4,754                  | 3,956                | 462           | 1,132         | 2,174          | 980              | 14,296               | 14        |
| <b>296,446</b>         | <b>539,533</b>       | <b>65,441</b> | <b>75,803</b> | <b>111,184</b> | <b>106,326</b>   | <b>1,258,321</b>     | <b>15</b> |

3. "Social welfare" included in "Health" for Quebec.

4. "Debt charges" for education for New Brunswick and Ontario included in "Total education".

**TABLE 9. Assessed Valuations, Taxation and Collections (Preliminary) 1956, by Provinces**

| Quebec                 | Ontario          | Manitoba       | Saskatchewan     | Alberta          | British Columbia | Total                  | No.      |
|------------------------|------------------|----------------|------------------|------------------|------------------|------------------------|----------|
| (Thousands of Dollars) |                  |                |                  |                  |                  |                        |          |
| 5,879,377              | 6,384,678        | 820,235        | 972,276          | 1,195,918        | 1,278,739        | 17,374,233             | 1        |
| —                      | 816,956          | 36,006         | 48,915           | 64,535           | —                | 1,032,948 <sup>2</sup> | 2        |
| —                      | —                | 6,801          | —                | 46,076           | —                | 202,871 <sup>2</sup>   | 3        |
| —                      | —                | —              | 30               | —                | —                | 20,180                 | 4        |
| <b>5,879,377</b>       | <b>7,201,634</b> | <b>863,042</b> | <b>1,021,221</b> | <b>1,306,529</b> | <b>1,278,739</b> | <b>18,630,232</b>      | <b>5</b> |
| 246,417                | 380,449          | 51,756         | 59,477           | 73,256           | 71,958           | 933,413                | 6        |
| —                      | 377,520          | 50,966         | 59,200           | 72,305           | 72,162           | —                      | 7        |
| —                      | 99.23%           | 98.47%         | 99.53%           | 98.70%           | 100.28%          | —                      | 8        |

2. "Total business assessment" includes Prince Edward Island "Personal" and excludes Quebec.



TABLE 10. Revenues (Estimates) 1957, by Provinces<sup>7</sup>

| No. | Items  | Newfoundland           | Prince Edward Island | Nova Scotia   |
|-----|--|------------------------|----------------------|---------------|
|     |  | (Thousands of Dollars) |                      |               |
|     | Taxation for municipal purposes:                       |                        |                      |               |
|     | General:   |                        |                      |               |
| 1   | Real property .....                                    | 1,339                  | 497                  | 10,034        |
| 2   | Personal property .....                                | 44                     | 346 <sup>1</sup>     | 2,634         |
| 3   | Business .....   | 482                    | 1                    | 1,323         |
| 4   | Poll .....   | 98                     | 103 <sup>2</sup>     | 865           |
| 5   | Other .....  | 390                    | —                    | 300           |
| 6   | <b>Total general</b> .....                             | <b>2,353</b>           | <b>946</b>           | <b>15,156</b> |
| 7   | Special assessments and charges .....                  | 25                     | 5                    | —             |
| 8   | <b>Total taxation for municipal purposes</b> .....     | <b>2,378</b>           | <b>951</b>           | <b>15,156</b> |
| 9   | Taxation for school purposes .....                     | —                      | 935                  | 12,048        |
| 10  | <b>Total taxation</b> .....                            | <b>2,378</b>           | <b>1,886</b>         | <b>27,204</b> |
| 11  | Licences and permits .....                             | 80                     | 41                   | 357           |
| 12  | Rents concessions and franchises .....                 | 92                     | 19                   | 423           |
| 13  | Fines .....  | 1                      | 27                   | 186           |
| 14  | Interest, tax penalties etc. ....                      | 1                      | 4                    | 277           |
| 15  | Service charges .....                                  | 3                      | —                    | 142           |
| 16  | Recreation and community services .....                | 44                     | 3                    | 44            |
|     | Contributions, grants and subsidies:                   |                        |                      |               |
|     | Governments:   |                        |                      |               |
| 17  | Dominion .....   | 47                     | 50                   | 1,510         |
| 18  | Provincial .....                                       | 708                    | 113                  | 1,183         |
| 19  | Other municipal .....                                  | —                      | —                    | —             |
|     | Government enterprises:                                |                        |                      |               |
| 20  | Dominion .....   | —                      | —                    | 280           |
| 21  | Provincial .....                                       | —                      | —                    | —             |
| 22  | Own municipal .....                                    | 45                     | 130                  | 402           |
| 23  | Other contributions .....                              | 2                      | —                    | 4             |
| 24  | <b>Total contributions, grants and subsidies</b> ..... | <b>802</b>             | <b>293</b>           | <b>3,379</b>  |
| 25  | Debenture debt charges recoverable .....               | 313                    | 47                   | 1,116         |
| 26  | Miscellaneous revenues .....                           | 88                     | 6                    | 365           |
| 27  | <b>Total revenues</b> .....                            | <b>3,802</b>           | <b>2,326</b>         | <b>33,493</b> |

1. "Business tax" included in "Personal property tax".

2. Includes Charlottetown "Poll tax" of 85 for educational purposes.

3. Included in "Miscellaneous revenues".

4. Detail not available for Saskatchewan.

TABLE 10. Revenues (Estimates) 1957, by Provinces<sup>7</sup>

| New Brunswick          | Ontario | Manitoba            | Saskatchewan       | Alberta            | British Columbia | No. |
|------------------------|---------|---------------------|--------------------|--------------------|------------------|-----|
| (Thousands of Dollars) |         |                     |                    |                    |                  |     |
| 2,676                  | 196,867 | 23,249 <sup>5</sup> | 26,579             | 35,475             | 40,777           | 1   |
| 3,643                  | —       | 5                   | —                  | 1,239              | —                | 2   |
| 1,405                  | 24,999  | 3,969               | 1,399              | 4,303              | 2,657            | 3   |
| 1,751                  | 193     | 6                   | 951                | 61                 | 6                | 4   |
| 321                    | —       | 369 <sup>6</sup>    | 846                | 2                  | 543 <sup>6</sup> | 5   |
| 9,796                  | 222,059 | 27,587              | 29,775             | 41,078             | 43,977           | 6   |
| 70                     | 15,733  | 3,638               | 1,436              | 5,923 <sup>2</sup> | 3,855            | 7   |
| 9,866                  | 237,792 | 31,225              | 31,211             | 47,001             | 47,832           | 8   |
| 13,138                 | 178,846 | 22,617              | 30,756             | 34,516             | 35,252           | 9   |
| 23,004                 | 416,638 | 53,842              | 61,967             | 81,517             | 83,084           | 10  |
| 188                    | 5,574   | 1,007               | 1,365              | 1,515              | 4,226            | 11  |
| 214                    | 3       | 574                 | 795                | 2,719              | 1,162            | 12  |
| 143                    | 3       | 659                 | 323                | 1,020              | 1,881            | 13  |
| 143                    | 3,524   | 830                 | 1,058              | 1,129              | 958              | 14  |
| —                      | 3       | 3                   | 467                | 1,776              | 605              | 15  |
| —                      | 3       | —                   | 406                | 636                | 369              | 16  |
| 637                    | 7,608   | 811                 |                    | 816                | 1,240            | 17  |
| 3,483                  | 74,664  | 5,556               |                    | 21,644             | 17,005           | 18  |
| —                      | 5,592   | —                   |                    | —                  | —                | 19  |
| 234                    | 1,057   | 652                 |                    | 75                 | 432              | 20  |
| —                      | 170     | 366                 |                    | 26                 | 130              | 21  |
| 227                    | 2,088   | 1,225               |                    | 3,977              | 2,278            | 22  |
| 96                     | 1,498   | 593                 |                    | 745                | 366              | 23  |
| 4,677                  | 92,677  | 9,203               | 7,744 <sup>4</sup> | 27,283             | 21,451           | 24  |
| 1,035                  | 46,802  | 3,700               | 1,978              | 5,690              | 5,596            | 25  |
| 150                    | 21,038  | 590                 | 979                | 495                | 606              | 26  |
| 29,554                 | 586,253 | 70,405              | 77,082             | 123,780            | 119,938          | 27  |

5. "Personal property tax" included in "Real property tax".

6. "Poll tax" included in "Other taxes".

7. Estimates for Quebec are not available.

TABLE 11. Expenditures (Estimates) 1957, by Provinces<sup>1</sup>

| No.                    | Items  | Newfoundland | Prince Edward Island | Nova Scotia   |
|------------------------|--|--------------|----------------------|---------------|
| (Thousands of Dollars) |  |              |                      |               |
| 1                      | General government .....   | 735          | 129                  | 2,650         |
| 2                      | Protection to persons and property .....                           | 275          | 193                  | 4,021         |
| 3                      | Public works .....   | 992          | 238                  | 2,070         |
| 4                      | Sanitation and waste removal .....                                 | 408          | 6                    | 674           |
| 5                      | Health .....   | 4            | 12                   | 2,711         |
| 6                      | Social welfare .....   | 3            | 19                   | 1,439         |
| 7                      | Education .....  | 2            | 1,011                | 10,948        |
| 8                      | Recreation and community services .....                            | 220          | 61                   | 704           |
| 9                      | Debt charges .....   | 634          | 547                  | 6,287         |
| 10                     | Utilities and other municipal enterprises (deficits and levies)... | 289          | —                    | 124           |
| 11                     | Provision for reserves .....                                       | 7            | 15                   | 336           |
| 12                     | Capital expenditures provided out of revenue .....                 | 601          | 2                    | 451           |
| 13                     | Joint or special expenditures .....                                | 3            | —                    | 360           |
| 14                     | Miscellaneous expenditures .....                                   | 65           | 15                   | 230           |
| 15                     | <b>Total expenditures</b> .....                                    | <b>4,238</b> | <b>2,248</b>         | <b>33,005</b> |

1. Estimates for Quebec are not available.

TABLE 12. Assessed Valuations and Taxation (Estimates) 1957, by Provinces<sup>1</sup>

| No.                    | Items                                  | Newfoundland  | Prince Edward Island | Nova Scotia    |
|------------------------|--|---------------|----------------------|----------------|
| (Thousands of Dollars) |  |               |                      |                |
|                        | Assessed valuations:                   |               |                      |                |
| 1                      | Real property .....                    | 35,088        | 29,256               | 466,164        |
| 2                      | Business .....                         | 2,700         | 13,241 <sup>2</sup>  | 27,850         |
| 3                      | Personal .....                         | —             | 2                    | 69,101         |
| 4                      | Other .....                            | —             | —                    | 15,329         |
| 5                      | <b>Total assessed valuations</b> ..... | <b>37,788</b> | <b>42,497</b>        | <b>578,444</b> |
| 6                      | <b>Total taxation</b> .....            | <b>2,378</b>  | <b>1,886</b>         | <b>27,204</b>  |

1. Estimates for Quebec are not available.



**TABLE 11. Expenditures (Estimates) 1957, by Provinces<sup>1</sup>**

| New Brunswick          | Ontario              | Manitoba      | Saskatchewan  | Alberta        | British Columbia | No.       |
|------------------------|----------------------|---------------|---------------|----------------|------------------|-----------|
| (Thousands of Dollars) |                      |               |               |                |                  |           |
| 2,348                  | 39,084               | 4,366         | 5,206         | 6,493          | 8,044            | 1         |
| 3,226                  | 70,759               | 7,926         | 4,694         | 11,392         | 17,217           | 2         |
| 1,801                  | 83,290               | 10,296        | 13,913        | 19,984         | 12,603           | 3         |
| 352                    | 25,678               | 2,327         | 2,063         | 4,234          | 4,042            | 4         |
| 1,469                  | 21,727               | 3,371         | 4,328         | 10,346         | 3,354            | 5         |
| 1,001                  | 26,602               | 2,982         | 1,977         | 3,336          | 7,775            | 6         |
| 13,108 <sup>2</sup>    | 178,925 <sup>2</sup> | 22,157        | 29,073        | 27,781         | 33,000           | 7         |
| 514                    | 18,301               | 1,344         | 1,951         | 3,490          | 4,680            | 8         |
| 4,264 <sup>2</sup>     | 92,955 <sup>2</sup>  | 8,780         | 6,599         | 23,954         | 19,253           | 9         |
| 370                    | 1,603                | 1,143         | 128           | 1,975          | 1,025            | 10        |
| 452                    | 3,833                | 1,587         | 675           | 1,253          | 2,279            | 11        |
| 128                    | 18,751               | 2,434         | 5,671         | 4,055          | 5,287            | 12        |
| —                      | 5,187                | 479           | —             | 305            | 273              | 13        |
| 590                    | 5,597                | 528           | 1,164         | 2,567          | 1,240            | 14        |
| <b>29,623</b>          | <b>592,292</b>       | <b>69,720</b> | <b>77,442</b> | <b>121,165</b> | <b>120,072</b>   | <b>15</b> |

2. Debt charges for education included in "Education".

**TABLE 12. Assessed Valuations and Taxation (Estimates) 1957, by Provinces<sup>1</sup>**

| New Brunswick         | Ontario          | Manitoba       | Saskatchewan     | Alberta          | British Columbia | No.      |
|-----------------------|------------------|----------------|------------------|------------------|------------------|----------|
| (Thousand of Dollars) |                  |                |                  |                  |                  |          |
| 360,013               | 6,758,206        | 879,819        | 988,470          | 1,267,670        | 1,423,723        | 1        |
| 23,384                | 858,177          | 37,232         | 49,399           | 69,823           | —                | 2        |
| 90,608                | —                | 7,486          | —                | 45,338           | —                | 3        |
| 6,825                 | —                | —              | 30               | —                | —                | 4        |
| <b>480,830</b>        | <b>7,616,383</b> | <b>924,537</b> | <b>1,037,899</b> | <b>1,382,831</b> | <b>1,423,723</b> | <b>5</b> |
| <b>23,004</b>         | <b>416,638</b>   | <b>53,842</b>  | <b>61,967</b>    | <b>81,517</b>    | <b>83,084</b>    | <b>6</b> |

2. "Personal" included in "Business assessments".









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### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. Not available
- ... Not applicable
- Nil

## INTRODUCTION

This report is the second of an annual series presenting estimated revenues, expenditures, assessed valuations and tax collections of municipal governments. For the first time, estimated gross debenture debt issued and outstanding at the year end has been included.

The report "Financial Statistics of Municipal Governments - Actual" which is based on provincial compilations of municipal statistics, other provincial documents and annual reports of local governments, can be compiled only after those sources are published. The Dominion-Provincial Conferences on Municipal Statistics, convinced of the need for earlier indication of trends in municipal financial statistics, approved a proposal for a statistical survey which would permit estimation of such statistics from returns obtained from a sampling of municipal financial statements and budgets. This report presents such sample-based estimates for 1957 and 1958.

This series will make municipal financial statistics for Canada and its provinces available in three stages, corresponding to those in effect for financial statistics of provincial governments, namely:

**Actual:** The source of "actual" statistics is the same for all governments - the published financial statements.

**Preliminary:** Provincial "preliminary" statistics are based on preliminary financial statements, usually submitted with the budget. Municipal "preliminary" statistics are estimates based on a sample of "actual" figures, audited or unaudited.

**Estimated:** Provincial "estimates" are based on analyses of the official estimates of the provincial governments. Municipal "estimates" are based on a sampling of municipal budgets.

Currency of financial statistics of municipalities is in this way considerably improved and their usefulness increased.

Thanks are due to the provincial and municipal officials for their assistance.

It should be emphasized that the above procedure is made possible by the development to date in uniform municipal accounting and reporting.

For the purpose of determining trends, the estimates for 1957 and 1958, presented in totals for each province excepting Quebec, are shown alongside actual 1956 figures which were recently released in a more comprehensive report "Financial Statistics of Municipal Governments - Actual 1956". This same data is also presented for 1957 and 1958 in a form which will facilitate inter-provincial comparison. "Actual" figures for Quebec are presented in Tables 1 to 4 only, and they are for different years. Quebec estimates for 1957 and 1958 could not be obtained for inclusion in this publication.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders inter-provincial comparison impossible except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces. In both Prince Edward Island and Quebec the school authorities' fiscal year ends the previous June 30, and British Columbia rural district school taxes were extracted from the Provincial Public Accounts. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

**TABLE 1. Gross Debenture Debt as at December 31, 1956, 1957 and 1958, by Provinces**

| Province                   | 1956<br>Actual | 1957<br>Preliminary | 1958<br>Estimate |
|----------------------------|----------------|---------------------|------------------|
| thousands of dollars       |                |                     |                  |
| Newfoundland .....         | 11,490         | 13,503              | 15,133           |
| Prince Edward Island ..... | 6,335          | 7,673               | 8,440            |
| Nova Scotia .....          | 67,144         | 67,638              | 70,832           |
| New Brunswick .....        | 68,061         | 74,853              | 70,085           |
| Quebec .....               | 793,147        | ..                  | ..               |
| Ontario .....              | 935,495        | 1,071,554           | 1,238,178        |
| Manitoba .....             | 106,644        | 113,788             | 121,073          |
| Saskatchewan .....         | 83,661         | 97,013              | 110,643          |
| Alberta .....              | 269,502        | 311,634             | 344,677          |
| British Columbia .....     | 303,239        | 327,643             | 343,119          |

TABLE 2. Revenues 1956, 1957 and 1958, by Provinces

| No. | Items  | Newfoundland         |                          |                   | Prince Edward Island |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated |
|     |  | thousands of dollars |                          |                   |                      |                          |                   |
|     | Taxation for municipal purposes:                       |                      |                          |                   |                      |                          |                   |
|     | General:   |                      |                          |                   |                      |                          |                   |
| 1   | Real property .....                                    | 1,459                | 1,713                    | 1,773             | 454                  | 493                      | 492               |
| 2   | Personal property .....                                | 39                   | 2                        | 2                 | 145                  | 351 <sup>1</sup>         | 350 <sup>1</sup>  |
| 3   | Business .....   | 587                  | 660                      | 676               | 200                  | <sup>1</sup>             | <sup>1</sup>      |
| 4   | Poll .....   | 100                  | 105                      | 114               | 104 <sup>2</sup>     | 120 <sup>2</sup>         | 120 <sup>2</sup>  |
| 5   | Other .....  | 465                  | 492                      | 436               | —                    | —                        | —                 |
| 6   | <b>Total general</b> .....                             | <b>2,650</b>         | <b>2,972</b>             | <b>3,001</b>      | <b>903</b>           | <b>964</b>               | <b>962</b>        |
| 7   | Special assessments and charges .....                  | ..                   | ..                       | ..                | 5                    | 10                       | 10                |
| 8   | <b>Total taxation for municipal purposes</b> .....     | <b>2,650</b>         | <b>2,972</b>             | <b>3,001</b>      | <b>908</b>           | <b>974</b>               | <b>972</b>        |
| 9   | Taxation for school purposes .....                     | ...                  | ...                      | ...               | 973                  | 1,055                    | 1,137             |
| 10  | <b>Total taxation</b> .....                            | <b>2,650</b>         | <b>2,972</b>             | <b>3,001</b>      | <b>1,881</b>         | <b>2,029</b>             | <b>2,109</b>      |
| 11  | Licences and permits .....                             | 97                   | 102                      | 101               | 43                   | 38                       | 38                |
| 12  | Interest, tax penalties, etc. ....                     | —                    | 2                        | 10                | 4                    | 12                       | 12                |
|     | Contributions, grants and subsidies:                   |                      |                          |                   |                      |                          |                   |
|     | Governments:   |                      |                          |                   |                      |                          |                   |
| 13  | Dominion .....   | 47                   | 32                       | 32                | 5                    | 7                        | 6                 |
| 14  | Provincial .....                                       | 885                  | 845                      | 1,006             | 111                  | 110                      | 110               |
| 15  | Other municipal .....                                  | —                    | —                        | —                 | —                    | —                        | —                 |
|     | Government enterprises:                                |                      |                          |                   |                      |                          |                   |
| 16  | Dominion .....   | —                    | —                        | —                 | —                    | —                        | —                 |
| 17  | Provincial .....                                       | —                    | —                        | —                 | —                    | —                        | —                 |
| 18  | Own municipal .....                                    | 135                  | 127                      | 81                | 106                  | 117                      | 117               |
| 19  | Other contributions .....                              | 267                  | 156                      | 155               | —                    | —                        | —                 |
| 20  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,334</b>         | <b>1,160</b>             | <b>1,274</b>      | <b>222</b>           | <b>234</b>               | <b>233</b>        |
| 21  | Debenture debt charges recoverable .....               | 238                  | 291                      | 305               | 45                   | 46                       | 49                |
| 22  | Miscellaneous revenues .....                           | 409                  | 431                      | 416               | 53                   | 48                       | 49                |
| 23  | <b>Total revenues</b> .....                            | <b>4,728</b>         | <b>4,958</b>             | <b>5,107</b>      | <b>2,248</b>         | <b>2,407</b>             | <b>2,490</b>      |

<sup>1</sup> "Business tax" included in "Personal property tax".<sup>2</sup> Includes Charlottetown poll tax for educational purposes of 85 for 1956 and 101 for 1957 and 1958.<sup>3</sup> "Other" includes: Sales tax 25,849 in 1954, 30,128 and 33,509 in 1955 and 1956 respectively and business tax of undisclosed amount for 1955 and 1956.

TABLE 2. Revenues 1956, 1957 and 1958, by Provinces

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec              |                     |                     | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1954<br>Actual      | 1955<br>Actual      | 1956<br>Actual      |     |
| thousands of dollars |                          |                   |                |                          |                   |                     |                     |                     |     |
| 8,976                | 9,780                    | 9,891             | 2,199          | 2,450                    | 1,950             | 66,865              | 70,125              | 77,786              | 1   |
| 2,311                | 2,200                    | 1,967             | 3,397          | 3,880                    | 3,914             | ...                 | ...                 | ...                 | 2   |
| 1,351                | 1,325                    | 1,399             | 1,373          | 1,401                    | 1,499             | <sup>4</sup>        | <sup>5</sup>        | <sup>5</sup>        | 3   |
| 827                  | 941                      | 1,010             | 1,737          | 1,725                    | 1,718             | ...                 | ...                 | ...                 | 4   |
| 195                  | 268                      | 273               | 428            | 548                      | 547               | 38,040 <sup>3</sup> | 58,945 <sup>3</sup> | 53,871 <sup>3</sup> | 5   |
| 13,660               | 14,514                   | 14,540            | 9,134          | 10,004                   | 9,628             | 104,905             | 129,070             | 131,657             | 6   |
| 150                  | 151                      | 145               | 127            | 217                      | 242               | —                   | —                   | 10,260              | 7   |
| 13,810               | 14,665                   | 14,685            | 9,261          | 10,221                   | 9,870             | 104,905             | 129,070             | 141,917             | 8   |
| 11,090               | 12,380                   | 13,179            | 11,529         | 13,226                   | 14,075            | 71,689              | 78,343              | 88,490              | 9   |
| 24,900               | 27,045                   | 27,864            | 20,790         | 23,447                   | 23,945            | 176,594             | 207,413             | 230,407             | 10  |
| 317                  | 327                      | 340               | 196            | 225                      | 222               | 16,639 <sup>4</sup> | 5,097               | 5,071               | 11  |
| 308                  | 338                      | 311               | 180            | 190                      | 174               | 2,495               | 2,614               | 3,311               | 12  |
| 1,229                | 1,843                    | 1,931             | 571            | 924                      | 945               | ..                  | ..                  | 1,002               | 13  |
| 1,646                | 1,753                    | 2,541             | 3,255          | 3,803                    | 3,982             | ..                  | ..                  | 4,491               | 14  |
| —                    | 2                        | 2                 | —              | —                        | —                 | —                   | —                   | —                   | 15  |
| 216                  | 193                      | 212               | 123            | 171                      | 170               | ..                  | ..                  | ..                  | 16  |
| 52                   | 38                       | 37                | —              | —                        | —                 | ..                  | ..                  | ..                  | 17  |
| 263                  | 184                      | 120               | 302            | 231                      | 237               | .. <sup>6</sup>     | .. <sup>6</sup>     | 16,197              | 18  |
| 248                  | 24                       | 24                | 84             | 115                      | 120               | ..                  | ..                  | 412                 | 19  |
| 3,654                | 4,037                    | 4,867             | 4,335          | 5,244                    | 5,454             | 3,806 <sup>5</sup>  | 4,753 <sup>5</sup>  | 22,102              | 20  |
| 852                  | 914                      | 927               | 1,113          | 1,160                    | 1,197             | 29,884 <sup>6</sup> | 33,253 <sup>6</sup> | 18,287              | 21  |
| 1,139                | 1,156                    | 1,180             | 572            | 607                      | 511               | 9,714               | 8,443               | 11,111              | 22  |
| 31,170               | 33,817                   | 35,489            | 27,186         | 30,873                   | 31,503            | 239,132             | 261,573             | 290,289             | 23  |

<sup>4</sup> "Licences and permits" includes "Business tax" for 1954.<sup>5</sup> Detail not available; excludes "Utility surplus".<sup>6</sup> "Utility surplus" included in "Debenture debt charges recoverable".



TABLE 2. Revenues 1956, 1957 and 1958, by Provinces — Concluded

| No. | Items  | Ontario              |                          |                   | Manitoba            |                          |                     |
|-----|--|----------------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|
|     |  | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual      | 1957<br>Prelimi-<br>nary | 1958<br>Estimated   |
|     |  | thousands of dollars |                          |                   |                     |                          |                     |
|     | Taxation for municipal purposes:                 |                      |                          |                   |                     |                          |                     |
|     | General:   |                      |                          |                   |                     |                          |                     |
| 1   | Real property .....                              | 184,321              | 208,512                  | 219,940           | 23,231 <sup>1</sup> | 22,994 <sup>1</sup>      | 23,785 <sup>1</sup> |
| 2   | Personal property .....                          | ...                  | ...                      | ...               | 1                   | 1                        | 1                   |
| 3   | Business .....                                   | 23,075               | 25,945                   | 27,661            | 3,874               | 4,126                    | 4,241               |
| 4   | Poll .....                                       | 184                  | 218                      | 217               | 9                   | 12                       | 12                  |
| 5   | Other .....                                      | —                    | —                        | —                 | 372                 | 382                      | 383                 |
| 6   | <b>Total general</b> .....                       | <b>207,580</b>       | <b>234,675</b>           | <b>247,818</b>    | <b>27,486</b>       | <b>27,514</b>            | <b>28,421</b>       |
| 7   | Special assessments and charges .....            | 13,332               | 14,968                   | 16,073            | 3,482               | 3,888                    | 4,255               |
| 8   | <b>Total taxation for municipal purposes</b> ... | <b>220,912</b>       | <b>249,643</b>           | <b>263,891</b>    | <b>30,968</b>       | <b>31,402</b>            | <b>32,676</b>       |
| 9   | Taxation for school purposes .....               | 164,836              | 186,543                  | 193,033           | 20,885              | 23,060                   | 23,302              |
| 10  | <b>Total taxation</b> .....                      | <b>385,748</b>       | <b>436,186</b>           | <b>456,924</b>    | <b>51,853</b>       | <b>54,462</b>            | <b>55,978</b>       |
| 11  | Licences and permits .....                       | 5,622                | 5,890                    | 5,886             | 1,064               | 1,161                    | 1,136               |
| 12  | Interest, tax penalties, etc. ....               | 3,964                | 4,426                    | 4,130             | 893                 | 966                      | 960                 |
|     | Contributions grants and subsidies:              |                      |                          |                   |                     |                          |                     |
|     | Governments:                                     |                      |                          |                   |                     |                          |                     |
| 13  | Dominion .....                                   | 5,262                | 9,204                    | 9,194             | 549                 | 1,047                    | 1,100               |
| 14  | Provincial .....                                 | 65,760               | 80,221                   | 89,083            | 3,162               | 6,656                    | 7,350               |
| 15  | Other municipal .....                            | 5,346                | 5,854                    | 5,786             | —                   | —                        | —                   |
|     | Government enterprises:                          |                      |                          |                   |                     |                          |                     |
| 16  | Dominion .....                                   | 783                  | 908                      | 902               | 609                 | 692                      | 654                 |
| 17  | Provincial .....                                 | 1,232                | 1,087                    | 1,159             | 421                 | 383                      | 428                 |
| 18  | Own municipal .....                              | 2,125                | 1,436                    | 1,077             | 1,238               | 1,268                    | 1,289               |
| 19  | Other contributions .....                        | 1,515                | 1,182                    | 1,102             | 462                 | 461                      | 451                 |
| 20  | <b>Total contributions, grants and subsidies</b> | <b>82,023</b>        | <b>99,892</b>            | <b>108,303</b>    | <b>6,441</b>        | <b>10,507</b>            | <b>11,272</b>       |
| 21  | Debenture debt charges recoverable .....         | 23,362               | 27,847                   | 31,107            | 3,060               | 3,399                    | 3,544               |
| 22  | Miscellaneous revenues .....                     | 23,174               | 22,556                   | 22,040            | 1,908               | 1,877                    | 1,919               |
| 23  | <b>Total revenues</b> .....                      | <b>523,893</b>       | <b>596,797</b>           | <b>628,390</b>    | <b>65,219</b>       | <b>72,372</b>            | <b>74,809</b>       |

<sup>1</sup> "Personal property tax" included in "Real property tax".

TABLE 2. Revenues 1956, 1957 and 1958, by Provinces — Concluded

| Saskatchewan         |                          |                     | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|---------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated   | 1956<br>Actual | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual   | 1957<br>Prelimi-<br>nary | 1958<br>Estimated |     |
| thousands of dollars |                          |                     |                |                          |                   |                  |                          |                   |     |
| 25,910               | 28,313                   | 29,819              | 31,937         | 34,256                   | 34,632            | 37,000           | 41,940                   | 46,978            | 1   |
| ...                  | ...                      | ...                 | 1,566          | 1,711                    | 1,780             | ...              | ...                      | ...               | 2   |
| 1,303                | 1,411                    | 1,476               | 3,889          | 4,223                    | 4,863             | 2,037            | 2,696                    | 2,917             | 3   |
| 815                  | 682                      | 661                 | 84             | 59                       | —                 | 111              | —                        | —                 | 4   |
| 1,082                | 754                      | 760                 | —              | —                        | —                 | 500              | 477                      | 471               | 5   |
| 29,110               | 31,160                   | 32,716              | 37,476         | 40,249                   | 41,275            | 39,648           | 45,113                   | 50,366            | 6   |
| 1,388                | 2,082                    | 2,407               | 5,361          | 5,859                    | 6,587             | 3,640            | 4,023                    | 4,338             | 7   |
| 30,498               | 33,242                   | 35,123              | 42,837         | 46,108                   | 47,862            | 43,288           | 49,136                   | 54,704            | 8   |
| 30,355               | 32,312                   | 33,665              | 30,047         | 34,984                   | 39,986            | 29,868           | 36,400                   | 44,274            | 9   |
| 60,853               | 65,554                   | 68,788              | 72,884         | 81,092                   | 87,848            | 73,156           | 85,536                   | 98,978            | 10  |
| 1,452                | 1,597                    | 1,675               | 1,417          | 1,554                    | 1,654             | 4,990            | 5,144                    | 5,320             | 11  |
| 1,206                | 1,170                    | 1,101               | 1,394          | 1,326                    | 1,227             | 1,289            | 1,474                    | 1,162             | 12  |
| 47                   | ..                       | ..                  | 455            | 1,056                    | 1,258             | 693              | 1,570                    | 1,634             | 13  |
| 3,679                | ..                       | ..                  | 21,728         | 23,469                   | 26,716            | 15,486           | 17,155                   | 17,484            | 14  |
| —                    | ..                       | ..                  | —              | —                        | —                 | —                | —                        | —                 | 15  |
| 238                  | ..                       | ..                  | 73             | 27                       | 42                | 369              | 449                      | 445               | 16  |
| 122                  | ..                       | ..                  | 85             | 76                       | 78                | 128              | 127                      | 131               | 17  |
| 3,199                | ..                       | ..                  | 4,549          | 5,328                    | 5,689             | 2,281            | 2,131                    | 1,957             | 18  |
| 316                  | ..                       | ..                  | 175            | 150                      | 138               | 556              | 303                      | 276               | 19  |
| 7,601                | 11,377 <sup>2</sup>      | 11,197 <sup>2</sup> | 27,065         | 30,106                   | 33,921            | 19,513           | 21,735                   | 21,927            | 20  |
| 1,946                | 1,996                    | 2,221               | 4,635          | 5,246                    | 6,036             | 3,166            | 3,314                    | 3,400             | 21  |
| 3,961                | 3,738                    | 3,465               | 6,102          | 7,257                    | 7,333             | 7,460            | 7,866                    | 8,630             | 22  |
| 77,019               | 85,432                   | 88,447              | 113,497        | 126,581                  | 138,019           | 109,574          | 125,069                  | 139,417           | 23  |

<sup>2</sup> Detail not available.

TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces

| No. | Items  | Newfoundland         |                          |                   | Prince Edward Island |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated |
|     |  | thousands of dollars |                          |                   |                      |                          |                   |
| 1   | General government .....   | 570                  | 582                      | 693               | 132                  | 143                      | 143               |
| 2   | Protection to persons and property .....                                   | 228                  | 259                      | 285               | 195                  | 204                      | 200               |
| 3   | Public works .....   | 1,242                | 1,474                    | 1,365             | 231                  | 217                      | 216               |
| 4   | Sanitation and waste removal .....   | 442                  | 468                      | 502               | 6                    | 6                        | 6                 |
| 5   | Health .....   | 7 <sup>1</sup>       | 8 <sup>2</sup>           | 7 <sup>2</sup>    | 11                   | 10                       | 10                |
| 6   | Social welfare .....   | 2                    | 2                        | 2                 | 16                   | 16                       | 16                |
| 7   | Education .....  | 2                    | 2                        | 2                 | 965                  | 1,055                    | 1,137             |
| 8   | Recreation and community services .....                                    | 136                  | 182                      | 247               | 61                   | 52                       | 52                |
| 9   | Debt charges .....   | 670                  | 870                      | 1,071             | 547                  | 576                      | 575               |
| 10  | Utilities and other municipal enterprises (def-<br>icits and levies) ..... | 203                  | 258                      | 374               | ..                   | ..                       | ..                |
| 11  | Provision for reserves .....   | 11                   | 15                       | 14                | 13                   | 23                       | 23                |
| 12  | Capital expenditure provided out of revenue ....                           | 1,024                | 769                      | 449               | 4                    | 3                        | 3                 |
| 13  | Joint or special expenditures .....  | —                    | —                        | —                 | —                    | —                        | —                 |
| 14  | Miscellaneous expenditures .....   | 81                   | 103                      | 79                | 19                   | 20                       | 19                |
| 15  | <b>Total expenditures</b> .....  | <b>4,614</b>         | <b>4,990</b>             | <b>5,088</b>      | <b>2,200</b>         | <b>2,325</b>             | <b>2,400</b>      |

<sup>1</sup> "Sanitation" included in "Public works".<sup>2</sup> "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces

| No. | Items                                  | Newfoundland <sup>1</sup> |                          |                   | Prince Edward Island |                          |                   |
|-----|--|---------------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1956<br>Actual            | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated |
|     |  | thousands of dollars      |                          |                   |                      |                          |                   |
|     | Assessed valuations:                   |                           |                          |                   |                      |                          |                   |
| 1   | Real property .....                    | ..                        | ..                       | ..                | 29,147               | 29,636                   | 29,645            |
| 2   | Business .....                         | ..                        | ..                       | ..                | 7,277                | 7,458                    | 7,458             |
| 3   | Personal .....                         | ..                        | ..                       | ..                | 6,029                | 6,253                    | 6,259             |
| 4   | Other .....                            | ..                        | ..                       | ..                | —                    | —                        | —                 |
| 5   | <b>Total assessed valuations</b> ..... | <b>..</b>                 | <b>..</b>                | <b>..</b>         | <b>42,453</b>        | <b>43,347</b>            | <b>43,362</b>     |
| 6   | Total taxation .....                   | ..                        | ..                       | ..                | 1,881                | 2,029                    | 2,109             |
| 7   | Tax collections .....                  | ..                        | ..                       | ..                | 1,732                | 1,932                    | ...               |
| 8   | Ratio, collections to taxation .....   | ..                        | ..                       | ..                | 92.08                | 95.22                    | ...               |

<sup>1</sup> The majority of Newfoundland municipalities do not levy real property taxes. Where such taxes are levied, the assessment is based largely on rental values.

TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces

| Nova Scotia          |                          |                   | New Brunswick       |                          |                     | Quebec              |                     |                | No. |
|----------------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|----------------|-----|
| 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual      | 1957<br>Prelimi-<br>nary | 1958<br>Estimated   | 1954<br>Actual      | 1955<br>Actual      | 1956<br>Actual |     |
| thousands of dollars |                          |                   |                     |                          |                     |                     |                     |                |     |
| 2,398                | 2,635                    | 2,825             | 2,240               | 2,444                    | 2,498               | 22,697              | 21,738              | 23,621         | 1   |
| 4,057                | 4,356                    | 4,709             | 3,069               | 3,212                    | 3,368               | 30,529              | 33,212              | 35,740         | 2   |
| 1,942                | 2,004                    | 2,127             | 1,791               | 1,974                    | 1,954               | 38,214 <sup>1</sup> | 42,375 <sup>1</sup> | 38,568         | 3   |
| 751                  | 766                      | 837               | 413                 | 411                      | 439                 | <sup>1</sup>        | <sup>1</sup>        | 7,557          | 4   |
| 2,819                | 2,885                    | 2,999             | 1,387               | 1,551                    | 1,698               | 17,841 <sup>2</sup> | 19,201 <sup>2</sup> | 15,967         | 5   |
| 1,394                | 1,503                    | 1,605             | 973                 | 1,026                    | 1,051               | <sup>2</sup>        | <sup>2</sup>        | 4,660          | 6   |
| 9,706                | 10,894                   | 11,590            | 11,495 <sup>3</sup> | 13,196 <sup>3</sup>      | 14,045 <sup>3</sup> | 55,900              | 58,953              | 62,817         | 7   |
| 797                  | 755                      | 836               | 520                 | 572                      | 613                 | 7,386               | 7,384               | 9,410          | 8   |
| 6,812                | 6,998                    | 7,389             | 3,798 <sup>3</sup>  | 4,135 <sup>3</sup>       | 4,429 <sup>3</sup>  | 58,139              | 64,594              | 74,588         | 9   |
| 43                   | 44                       | 62                | 288                 | 234                      | 262                 | 1,167               | 1,500               | 2,009          | 10  |
| 563                  | 613                      | 563               | 377                 | 418                      | 439                 | <sup>4</sup>        | <sup>4</sup>        | 2,568          | 11  |
| 424                  | 624                      | 736               | 164                 | 236                      | 268                 | 11,281              | 8,380               | 10,213         | 12  |
| 246                  | 324                      | 310               | —                   | —                        | —                   | 431                 | 434                 | 480            | 13  |
| 316                  | 299                      | 313               | 673                 | 705                      | 706                 | 3,186               | 4,083               | 2,232          | 14  |
| 32,268               | 34,700                   | 36,901            | 27,188              | 30,114                   | 31,770              | 246,771             | 261,854             | 290,430        | 15  |

<sup>3</sup> "Debt charges for education" included in "Education".<sup>4</sup> "Provision for reserves" included in "Miscellaneous".

TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces

| Nova Scotia         |                          |                   | New Brunswick  |                          |                   | Quebec         |                |                | No. |
|---------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|----------------|----------------|----------------|-----|
| 1956<br>Actual      | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1954<br>Actual | 1955<br>Actual | 1956<br>Actual |     |
| thousand of dollars |                          |                   |                |                          |                   |                |                |                |     |
| 458,812             | 460,033                  | 493,241           | 344,096        | 359,101                  | 391,996           | 4,398,195      | 4,780,408      | 5,897,377      | 1   |
| 27,850              | 27,850                   | 29,426            | 22,251         | 23,385                   | 23,355            | ..             | ..             | ..             | 2   |
| 81,787              | 83,366                   | 111,175           | 86,989         | 93,804                   | 99,733            | ...            | ...            | ...            | 3   |
| —                   | —                        | —                 | 6,230          | 4,192                    | 4,320             | —              | —              | —              | 4   |
| 568,449             | 571,249                  | 633,842           | 459,566        | 480,482                  | 519,404           | 4,398,195      | 4,780,408      | 5,897,377      | 5   |
| 24,900              | 27,045                   | 27,864            | 20,790         | 23,447                   | 23,945            | 176,594        | 207,413        | 230,407        | 6   |
| 23,933              | 25,389                   | ...               | 20,397         | 22,270                   | ...               | ..             | ..             | ..             | 7   |
| 96.12               | 93.88                    | ...               | 98.11          | 94.98                    | ...               | ..             | ..             | ..             | 8   |



**TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces — Concluded**

| No. | Items  | Ontario              |                          |                      | Manitoba       |                          |                   |
|-----|--|----------------------|--------------------------|----------------------|----------------|--------------------------|-------------------|
|     |  | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated    | 1956<br>Actual | 1957<br>Prelimi-<br>nary | 1958<br>Estimated |
|     |  | thousands of dollars |                          |                      |                |                          |                   |
| 1   | General government .....   | 35,129               | 38,322                   | 42,929               | 4,239          | 4,544                    | 4,771             |
| 2   | Protection to persons and property .....                                   | 64,108               | 72,594                   | 79,275               | 7,418          | 8,094                    | 9,125             |
| 3   | Public works .....   | 82,564               | 86,859                   | 92,059               | 10,659         | 11,138                   | 11,085            |
| 4   | Sanitation and waste removal .....   | 24,138               | 27,116                   | 28,743               | 2,391          | 2,133                    | 2,173             |
| 5   | Health .....   | 22,209               | 22,212                   | 22,817               | 2,968          | 3,586                    | 3,716             |
| 6   | Social welfare .....   | 23,097               | 26,831                   | 32,756               | 2,482          | 2,633                    | 2,908             |
| 7   | Education .....  | 161,928 <sup>1</sup> | 187,552 <sup>1</sup>     | 194,564 <sup>1</sup> | 19,448         | 21,484                   | 21,640            |
| 8   | Recreation and community services .....                                    | 16,303               | 18,647                   | 20,726               | 1,309          | 1,574                    | 1,770             |
| 9   | Debt charges .....   | 70,320 <sup>1</sup>  | 75,239 <sup>1</sup>      | 84,236 <sup>1</sup>  | 9,159          | 9,598                    | 10,355            |
| 10  | Utilities and other municipal enterprises (def-<br>icits and levies) ..... | 4,205                | 2,222                    | 2,217                | 683            | 711                      | 996               |
| 11  | Provision for reserves .....   | 3,320                | 6,911                    | 6,202                | 1,252          | 1,636                    | 1,643             |
| 12  | Capital expenditure provided out of revenue .....                          | 10,022               | 16,285                   | 15,990               | 1,817          | 2,562                    | 2,613             |
| 13  | Joint or special expenditures .....  | 3,638                | 4,246                    | 5,204                | 307            | 317                      | 331               |
| 14  | Miscellaneous expenditures .....   | 6,007                | 5,035                    | 4,977                | 372            | 423                      | 697               |
| 15  | Total expenditures .....   | 526,988              | 590,071                  | 632,695              | 64,504         | 70,433                   | 73,823            |

<sup>1</sup> Debt charges for education included in "Education".**TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces — Concluded**

| No. | Items                                 | Ontario              |                          |                   | Manitoba       |                          |                   |
|-----|---------------------------------------|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
|     |                                       | 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual | 1957<br>Prelimi-<br>nary | 1958<br>Estimated |
|     |                                       | thousands of dollars |                          |                   |                |                          |                   |
|     | Assessed valuations:                  |                      |                          |                   |                |                          |                   |
| 1   | Real property .....                   | 6,394,668            | 7,039,872                | 7,322,578         | 823,567        | 885,845                  | 944,243           |
| 2   | Business .....                        | 801,212              | 875,978                  | 920,934           | 35,903         | 38,591                   | 40,167            |
| 3   | Personal.....                         | ...                  | ...                      | ...               | 6,818          | 7,253                    | 7,271             |
| 4   | Other .....                           | —                    | —                        | —                 | —              | —                        | —                 |
| 5   | Total assessed valuations .....       | 7,195,880            | 7,915,850                | 8,243,512         | 866,288        | 931,689                  | 991,681           |
| 6   | Total taxation .....                  | 385,748              | 436,186                  | 456,924           | 51,853         | 54,462                   | 55,978            |
| 7   | Tax collections.....                  | 380,230              | 429,128                  | ...               | 50,183         | 55,321                   | ...               |
| 8   | Ratio, collections to taxation..... % | 98.57                | 98.38                    | ...               | 96.78          | 101.58                   | ...               |

**TABLE 3. Expenditures 1956, 1957 and 1958, by Provinces — Concluded**

| Saskatchewan         |                          |                     | Alberta        |                          |                   | British Columbia    |                          |                     | No. |
|----------------------|--------------------------|---------------------|----------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|-----|
| 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated   | 1956<br>Actual | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual      | 1957<br>Prelimi-<br>nary | 1958<br>Estimated   |     |
| thousands of dollars |                          |                     |                |                          |                   |                     |                          |                     |     |
| 5,202                | 5,975                    | 6,299               | 5,970          | 6,490                    | 7,020             | 7,372               | 8,479                    | 9,698               | 1   |
| 4,533                | 5,254                    | 6,011               | 9,816          | 11,567                   | 13,635            | 16,028              | 18,968                   | 21,376              | 2   |
| 14,320               | 18,313                   | 17,696              | 21,910         | 22,715                   | 24,600            | 12,110              | 12,118                   | 13,079              | 3   |
| 1,970                | 2,197                    | 2,204               | 3,996          | 4,100                    | 4,517             | 3,642               | 4,186                    | 4,556               | 4   |
| 4,515                | 4,650                    | 4,925               | 9,864          | 11,050                   | 11,301            | 3,111               | 3,296                    | 2,771               | 5   |
| 1,936                | 2,490                    | 2,674               | 2,720          | 3,037                    | 3,131             | 7,453               | 7,901                    | 8,640               | 6   |
| 30,622 <sup>1</sup>  | 32,278 <sup>1</sup>      | 33,580 <sup>1</sup> | 23,898         | 27,860                   | 31,875            | 27,508 <sup>2</sup> | 34,324 <sup>2</sup>      | 42,399 <sup>2</sup> | 7   |
| 2,035                | 2,304                    | 2,528               | 3,103          | 3,562                    | 3,759             | 4,489               | 5,129                    | 6,064               | 8   |
| 5,182 <sup>1</sup>   | 5,489 <sup>1</sup>       | 6,358 <sup>1</sup>  | 21,332         | 24,752                   | 29,286            | 18,489              | 19,498                   | 20,892              | 9   |
| 238                  | 320                      | 365                 | 1,881          | 1,878                    | 1,655             | 1,025               | 1,514                    | 1,712               | 10  |
| 1,321                | 1,533                    | 1,281               | 654            | 763                      | 676               | 1,861               | 2,188                    | 2,394               | 11  |
| 2,533                | 3,056                    | 3,071               | 4,929          | 5,187                    | 4,448             | 4,218               | 5,306                    | 5,403               | 12  |
| —                    | —                        | —                   | 382            | 390                      | 263               | 356                 | 357                      | 492                 | 13  |
| 1,213                | 1,208                    | 1,308               | 2,100          | 2,122                    | 2,193             | 933                 | 839                      | 1,455               | 14  |
| 75,620               | 85,067                   | 88,300              | 112,555        | 125,473                  | 138,359           | 108,595             | 124,103                  | 140,931             | 15  |

<sup>2</sup> Includes an undisclosed amount of debt charges for education.**TABLE 4. Assessed Valuations, Taxation and Collections 1956, 1957 and 1958, by Provinces — Concluded**

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1956<br>Actual       | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual | 1957<br>Prelimi-<br>nary | 1958<br>Estimated | 1956<br>Actual   | 1957<br>Prelimi-<br>nary | 1958<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                  |                          |                   |     |
| 989,530              | 1,022,884                | 1,037,647         | 1,230,703      | 1,302,206                | 1,364,448         | 1,238,390        | 1,670,292                | 1,787,565         | 1   |
| 49,738               | 50,963                   | 51,363            | 56,542         | 57,932                   | 65,252            | ..               | ..                       | ..                | 2   |
| ...                  | ...                      | ...               | 47,894         | 54,937                   | 54,357            | ...              | ...                      | ...               | 3   |
| 29                   | 294                      | 300               | —              | —                        | —                 | —                | —                        | —                 | 4   |
| 1,039,297            | 1,074,141                | 1,089,310         | 1,335,139      | 1,415,075                | 1,484,057         | 1,238,390        | 1,670,292                | 1,787,565         | 5   |
| 60,853               | 65,524                   | 68,788            | 72,884         | 81,092                   | 87,848            | 73,156           | 85,536                   | 98,978            | 6   |
| 60,530               | 65,249                   | ...               | 72,383         | 79,818                   | ...               | 72,778           | 85,242                   | ...               | 7   |
| 99.47                | 99.58                    | ...               | 99.31          | 98.43                    | ...               | 99.48            | 99.66                    | ...               | 8   |

TABLE 5. Revenues (Preliminary) 1957, by Provinces<sup>1</sup>

| No. | Items  | Newfoundland         | Prince Edward Island | Nova Scotia   |
|-----|--|----------------------|----------------------|---------------|
|     |  | thousands of dollars |                      |               |
|     | Taxation for municipal purposes:                       |                      |                      |               |
|     | General:   |                      |                      |               |
| 1   | Real property .....                                    | 1,713                | 493                  | 9,780         |
| 2   | Personal property .....                                | 2                    | 351 <sup>2</sup>     | 2,200         |
| 3   | Business .....   | 660                  | <sup>2</sup>         | 1,325         |
| 4   | Poll .....   | 105                  | 120 <sup>3</sup>     | 941           |
| 5   | Other .....  | 492                  | —                    | 268           |
| 6   | <b>Total general</b> .....                             | <b>2,972</b>         | <b>964</b>           | <b>14,514</b> |
| 7   | Special assessments and charges .....                  | ..                   | 10                   | 151           |
| 8   | <b>Total taxation for municipal purposes</b> .....     | <b>2,972</b>         | <b>974</b>           | <b>14,665</b> |
| 9   | Taxation for school purposes .....                     | ...                  | 1,055                | 12,380        |
| 10  | <b>Total taxation</b> .....                            | <b>2,972</b>         | <b>2,029</b>         | <b>27,045</b> |
| 11  | Licences and permits .....                             | 102                  | 38                   | 327           |
| 12  | Interest, tax penalties, etc. ....                     | 2                    | 12                   | 338           |
|     | Contributions, grants and subsidies:                   |                      |                      |               |
|     | Governments:   |                      |                      |               |
| 13  | Dominion .....   | 32                   | 7                    | 1,843         |
| 14  | Provincial .....                                       | 845                  | 110                  | 1,753         |
| 15  | Other municipal .....                                  | —                    | —                    | 2             |
|     | Government enterprises:                                |                      |                      |               |
| 16  | Dominion .....   | —                    | —                    | 193           |
| 17  | Provincial .....                                       | —                    | —                    | 38            |
| 18  | Own municipal .....                                    | 127                  | 117                  | 184           |
| 19  | Other contributions .....                              | 156                  | —                    | 24            |
| 20  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,160</b>         | <b>234</b>           | <b>4,037</b>  |
| 21  | Debenture debt charges recoverable .....               | 291                  | 46                   | 914           |
| 22  | Miscellaneous revenues .....                           | 431                  | 48                   | 1,156         |
| 23  | <b>Total revenues</b> .....                            | <b>4,958</b>         | <b>2,407</b>         | <b>33,817</b> |

<sup>1</sup> Quebec figures not available.<sup>2</sup> "Business tax" included in "Personal property tax".<sup>3</sup> Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 5. Revenues (Preliminary) 1957, by Provinces<sup>1</sup>

| New Brunswick        | Ontario        | Manitoba            | Saskatchewan              | Alberta        | British Columbia | No. |
|----------------------|----------------|---------------------|---------------------------|----------------|------------------|-----|
| thousands of dollars |                |                     |                           |                |                  |     |
| 2,450                | 208,512        | 22,994 <sup>4</sup> | 28,313                    | 34,256         | 41,940           | 1   |
| 3,880                | ...            | <sup>4</sup>        | ...                       | 1,711          | ...              | 2   |
| 1,401                | 25,945         | 4,126               | 1,411                     | 4,223          | 2,696            | 3   |
| 1,725                | 218            | 12                  | 682                       | 59             | —                | 4   |
| 548                  | —              | 382                 | 754                       | —              | 477              | 5   |
| <b>10,004</b>        | <b>234,675</b> | <b>27,514</b>       | <b>31,160</b>             | <b>40,249</b>  | <b>45,113</b>    | 6   |
| 217                  | 14,968         | 3,888               | 2,082                     | 5,859          | 4,023            | 7   |
| <b>10,221</b>        | <b>249,643</b> | <b>31,402</b>       | <b>33,242</b>             | <b>46,108</b>  | <b>49,136</b>    | 8   |
| 13,226               | 186,543        | 23,060              | 32,312                    | 34,984         | 36,400           | 9   |
| <b>23,447</b>        | <b>436,186</b> | <b>54,462</b>       | <b>65,554</b>             | <b>81,092</b>  | <b>85,536</b>    | 10  |
| 225                  | 5,890          | 1,161               | 1,597                     | 1,554          | 5,144            | 11  |
| 190                  | 4,426          | 966                 | 1,170                     | 1,326          | 1,474            | 12  |
| 924                  | 9,204          | 1,047               | ..                        | 1,056          | 1,570            | 13  |
| 3,803                | 80,221         | 6,656               | ..                        | 23,469         | 17,155           | 14  |
| —                    | 5,854          | —                   | ..                        | —              | —                | 15  |
| 171                  | 908            | 692                 | ..                        | 27             | 449              | 16  |
| —                    | 1,087          | 383                 | ..                        | 76             | 127              | 17  |
| 231                  | 1,436          | 1,268               | ..                        | 5,328          | 2,131            | 18  |
| 115                  | 1,182          | 461                 | ..                        | 150            | 303              | 19  |
| <b>5,244</b>         | <b>99,892</b>  | <b>10,507</b>       | <b>11,377<sup>5</sup></b> | <b>30,106</b>  | <b>21,735</b>    | 20  |
| 1,160                | 27,847         | 3,399               | 1,996                     | 5,246          | 3,314            | 21  |
| 607                  | 22,556         | 1,877               | 3,738                     | 7,257          | 7,866            | 22  |
| <b>30,873</b>        | <b>596,797</b> | <b>72,372</b>       | <b>85,432</b>             | <b>126,581</b> | <b>125,069</b>   | 23  |

<sup>4</sup> "Personal property tax" included in "Real property tax".<sup>5</sup> Detail not available for Saskatchewan.



TABLE 6. Expenditures (Preliminary) 1957, by Provinces<sup>1</sup>

| No.                  | Items  | Newfoundland   | Prince Edward Island | Nova Scotia   |
|----------------------|--|----------------|----------------------|---------------|
| thousands of dollars |  |                |                      |               |
| 1                    | General government .....   | 582            | 143                  | 2,635         |
| 2                    | Protection to persons and property .....                             | 259            | 204                  | 4,356         |
| 3                    | Public works .....   | 1,474          | 217                  | 2,004         |
| 4                    | Sanitation and waste removal .....                                   | 468            | 6                    | 766           |
| 5                    | Health .....   | 8 <sup>2</sup> | 10                   | 2,885         |
| 6                    | Social welfare .....   | <sup>2</sup>   | 16                   | 1,503         |
| 7                    | Education .....  | 2              | 1,055                | 10,894        |
| 8                    | Recreation and community services .....                              | 182            | 52                   | 755           |
| 9                    | Debt charges .....   | 870            | 576                  | 6,998         |
| 10                   | Utilities and other municipal enterprises (deficits and levies) .... | 258            | ..                   | 44            |
| 11                   | Provision for reserves .....   | 15             | 23                   | 613           |
| 12                   | Capital expenditure provided out of revenue .....                    | 769            | 3                    | 624           |
| 13                   | Joint or special expenditures .....                                  | —              | —                    | 324           |
| 14                   | Miscellaneous expenditures .....                                     | 103            | 20                   | 299           |
| 15                   | <b>Total expenditures</b> .....                                      | <b>4,990</b>   | <b>2,325</b>         | <b>34,700</b> |

<sup>1</sup> Quebec figures not available.<sup>2</sup> "Social Welfare" included in "Health".TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1957, by Provinces<sup>1</sup>

| No.                  | Items                                  | Newfoundland <sup>2</sup> | Prince Edward Island | Nova Scotia    |
|----------------------|--|---------------------------|----------------------|----------------|
| thousands of dollars |  |                           |                      |                |
|                      | Assessed valuations:                   |                           |                      |                |
| 1                    | Real property .....                    | ..                        | 29,636               | 460,033        |
| 2                    | Business .....                         | ..                        | 7,458                | 27,850         |
| 3                    | Personal .....                         | ..                        | 6,253                | 83,366         |
| 4                    | Other .....                            | ..                        | —                    | —              |
| 5                    | <b>Total assessed valuations</b> ..... | ..                        | <b>43,347</b>        | <b>571,249</b> |
| 6                    | Total taxation .....                   | ..                        | 2,029                | 27,045         |
| 7                    | Tax collections .....                  | ..                        | 1,932                | 25,389         |
| 8                    | Ratio, collections to taxation ..... % | ..                        | 95.22                | 93.88          |

<sup>1</sup> Quebec figures not available.

**TABLE 6. Expenditures (Preliminary) 1957, by Provinces<sup>1</sup>**

| New Brunswick        | Ontario              | Manitoba      | Saskatchewan  | Alberta        | British Columbia    | No.       |
|----------------------|----------------------|---------------|---------------|----------------|---------------------|-----------|
| thousands of dollars |                      |               |               |                |                     |           |
| 2,444                | 38,322               | 4,544         | 5,975         | 6,490          | 8,479               | 1         |
| 3,212                | 72,594               | 8,094         | 5,254         | 11,567         | 18,968              | 2         |
| 1,974                | 86,859               | 11,138        | 18,313        | 22,715         | 12,118              | 3         |
| 411                  | 27,116               | 2,133         | 2,197         | 4,100          | 4,186               | 4         |
| 1,551                | 22,212               | 3,586         | 4,650         | 11,050         | 3,296               | 5         |
| 1,026                | 26,831               | 2,633         | 2,490         | 3,037          | 7,901               | 6         |
| 13,196 <sup>3</sup>  | 187,552 <sup>3</sup> | 21,484        | 32,278        | 27,860         | 34,324 <sup>4</sup> | 7         |
| 572                  | 18,647               | 1,574         | 2,304         | 3,562          | 5,129               | 8         |
| 4,135 <sup>3</sup>   | 75,239 <sup>3</sup>  | 9,598         | 5,489         | 24,752         | 19,498              | 9         |
| 234                  | 2,222                | 711           | 320           | 1,878          | 1,514               | 10        |
| 418                  | 6,911                | 1,636         | 1,533         | 763            | 2,188               | 11        |
| 236                  | 16,285               | 2,562         | 3,056         | 5,187          | 5,306               | 12        |
| —                    | 4,246                | 317           | —             | 390            | 357                 | 13        |
| 705                  | 5,035                | 423           | 1,208         | 2,122          | 839                 | 14        |
| <b>30,114</b>        | <b>590,071</b>       | <b>70,433</b> | <b>85,067</b> | <b>125,473</b> | <b>124,103</b>      | <b>15</b> |

<sup>3</sup> Debt charges for education included in "Education".<sup>4</sup> Includes an undisclosed amount of debt charges for education.**TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1957, by Provinces<sup>1</sup>**

| New Brunswick        | Ontario          | Manitoba       | Saskatchewan     | Alberta          | British Columbia | No.      |
|----------------------|------------------|----------------|------------------|------------------|------------------|----------|
| thousands of dollars |                  |                |                  |                  |                  |          |
| 359,101              | 7,039,872        | 885,845        | 1,022,884        | 1,302,206        | 1,670,292        | 1        |
| 23,385               | 875,978          | 38,591         | 50,963           | 57,932           | ..               | 2        |
| 93,804               | ...              | 7,253          | ...              | 54,937           | ...              | 3        |
| 4,192                | —                | —              | 294              | —                | —                | 4        |
| <b>480,482</b>       | <b>7,915,850</b> | <b>931,689</b> | <b>1,074,141</b> | <b>1,415,075</b> | <b>1,670,292</b> | <b>5</b> |
| 23,447               | 436,186          | 54,462         | 65,524           | 81,092           | 85,536           | 6        |
| 22,270               | 429,128          | 55,321         | 65,249           | 79,818           | 85,242           | 7        |
| 94.98                | 98.38            | 101.58         | 99.58            | 98.43            | 99.66            | 8        |

<sup>2</sup> The majority of Newfoundland Municipalities do not levy real property taxes. Where such taxes are levied, the assessment is based largely on rental values.

TABLE 8. Revenues (Estimated) 1958, by Provinces<sup>1</sup>

| No. | Items  | Newfoundland         | Prince Edward Island | Nova Scotia   |
|-----|--|----------------------|----------------------|---------------|
|     |  | thousands of dollars |                      |               |
|     | Taxation for municipal purposes:                       |                      |                      |               |
|     | General:   |                      |                      |               |
| 1   | Real property .....                                    | 1,773                | 492                  | 9,891         |
| 2   | Personal property .....                                | 2                    | 350 <sup>2</sup>     | 1,967         |
| 3   | Business .....   | 676                  | <sup>2</sup>         | 1,399         |
| 4   | Poll .....   | 114                  | 120 <sup>3</sup>     | 1,010         |
| 5   | Other .....  | 436                  | —                    | 273           |
| 6   | <b>Total general</b> .....                             | <b>3,001</b>         | <b>962</b>           | <b>14,540</b> |
| 7   | Special assessments and charges .....                  | ..                   | 10                   | 145           |
| 8   | <b>Total taxation for municipal purposes</b> .....     | <b>3,001</b>         | <b>972</b>           | <b>14,685</b> |
| 9   | Taxation for school purposes .....                     | ...                  | 1,137                | 13,179        |
| 10  | <b>Total taxation</b> .....                            | <b>3,001</b>         | <b>2,109</b>         | <b>27,864</b> |
| 11  | Licences and permits .....                             | 101                  | 38                   | 340           |
| 12  | Interest, tax penalties, etc. ....                     | 10                   | 12                   | 311           |
|     | Contributions, grants and subsidies:                   |                      |                      |               |
|     | Governments:   |                      |                      |               |
| 13  | Dominion .....   | 32                   | 6                    | 1,931         |
| 14  | Provincial .....                                       | 1,006                | 110                  | 2,541         |
| 15  | Other municipal .....                                  | —                    | —                    | 2             |
|     | Government enterprises:                                |                      |                      |               |
| 16  | Dominion .....   | —                    | —                    | 212           |
| 17  | Provincial .....                                       | —                    | —                    | 37            |
| 18  | Own municipal .....                                    | 81                   | 117                  | 120           |
| 19  | Other contributions .....                              | 155                  | —                    | 24            |
| 20  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,274</b>         | <b>233</b>           | <b>4,867</b>  |
| 21  | Debenture debt charges recoverable .....               | 305                  | 49                   | 927           |
| 22  | Miscellaneous revenues .....                           | 416                  | 49                   | 1,180         |
| 23  | <b>Total revenues</b> .....                            | <b>5,107</b>         | <b>2,490</b>         | <b>35,489</b> |

<sup>1</sup> Estimates for Quebec are not available.<sup>2</sup> "Business tax" included in "Personal property tax".<sup>3</sup> Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 8. Revenues (Estimated) 1958, by Provinces<sup>1</sup>

| New Brunswick        | Ontario        | Manitoba            | Saskatchewan              | Alberta        | British Columbia | No. |
|----------------------|----------------|---------------------|---------------------------|----------------|------------------|-----|
| thousands of dollars |                |                     |                           |                |                  |     |
| 1,950                | 219,940        | 23,785 <sup>4</sup> | 29,819                    | 34,632         | 46,978           | 1   |
| 3,914                | ...            | 4                   | ...                       | 1,780          | ...              | 2   |
| 1,499                | 27,661         | 4,241               | 1,476                     | 4,863          | 2,917            | 3   |
| 1,718                | 217            | 12                  | 661                       | —              | —                | 4   |
| 547                  | —              | 383                 | 760                       | —              | 471              | 5   |
| <b>9,628</b>         | <b>247,818</b> | <b>28,421</b>       | <b>32,716</b>             | <b>41,275</b>  | <b>50,366</b>    | 6   |
| 242                  | 16,073         | 4,255               | 2,407                     | 6,587          | 4,338            | 7   |
| <b>9,870</b>         | <b>263,891</b> | <b>32,676</b>       | <b>35,123</b>             | <b>47,862</b>  | <b>54,704</b>    | 8   |
| 14,075               | 193,033        | 23,302              | 33,665                    | 39,986         | 44,274           | 9   |
| <b>23,945</b>        | <b>456,924</b> | <b>55,978</b>       | <b>68,788</b>             | <b>87,848</b>  | <b>98,978</b>    | 10  |
| 222                  | 5,886          | 1,136               | 1,675                     | 1,654          | 5,320            | 11  |
| 174                  | 4,130          | 960                 | 1,101                     | 1,227          | 1,162            | 12  |
| 945                  | 9,194          | 1,100               | ..                        | 1,258          | 1,634            | 13  |
| 3,982                | 89,083         | 7,350               | ..                        | 26,716         | 17,484           | 14  |
| —                    | 5,786          | —                   | ..                        | —              | —                | 15  |
| 170                  | 902            | 654                 | ..                        | 42             | 445              | 16  |
| —                    | 1,159          | 428                 | ..                        | 78             | 131              | 17  |
| 237                  | 1,077          | 1,289               | ..                        | 5,689          | 1,957            | 18  |
| 120                  | 1,102          | 451                 | ..                        | 138            | 276              | 19  |
| <b>5,454</b>         | <b>108,303</b> | <b>11,272</b>       | <b>11,197<sup>5</sup></b> | <b>33,921</b>  | <b>21,927</b>    | 20  |
| 1,197                | 31,107         | 3,544               | 2,221                     | 6,036          | 3,400            | 21  |
| 511                  | 22,040         | 1,919               | 3,465                     | 7,333          | 8,630            | 22  |
| <b>31,503</b>        | <b>628,390</b> | <b>74,809</b>       | <b>88,447</b>             | <b>138,019</b> | <b>139,417</b>   | 23  |

<sup>4</sup> "Personal property tax" included in "Real property tax".<sup>5</sup> Detail not available for Saskatchewan.



TABLE 9. Expenditures (Estimated) 1958, by Provinces<sup>1</sup>

| No. | Items   | Newfoundland         | Prince Edward Island | Nova Scotia   |
|-----|---|----------------------|----------------------|---------------|
|     |   | thousands of dollars |                      |               |
| 1   | General government .....  | 693                  | 143                  | 2,825         |
| 2   | Protection to persons and property .....                            | 285                  | 200                  | 4,709         |
| 3   | Public works .....  | 1,365                | 216                  | 2,127         |
| 4   | Sanitation and waste removal .....                                  | 502                  | 6                    | 837           |
| 5   | Health .....  | 7                    | 10                   | 2,999         |
| 6   | Social welfare .....  | —                    | 16                   | 1,605         |
| 7   | Education .....   | 2                    | 1,137                | 11,590        |
| 8   | Recreation and community services .....                             | 247                  | 52                   | 836           |
| 9   | Debt charges .....  | 1,071                | 575                  | 7,389         |
| 10  | Utilities and other municipal enterprises (deficits and levies).... | 374                  | ..                   | 62            |
| 11  | Provision for reserves .....  | 14                   | 23                   | 563           |
| 12  | Capital expenditures provided out of revenue .....                  | 449                  | 3                    | 736           |
| 13  | Joint or special expenditures .....                                 | —                    | —                    | 310           |
| 14  | Miscellaneous expenditures .....                                    | 79                   | 19                   | 313           |
| 15  | <b>Total expenditures .....</b>                                     | <b>5,088</b>         | <b>2,400</b>         | <b>36,901</b> |

<sup>1</sup> Estimates for Quebec are not available.<sup>2</sup> Debt charges for education included in "Education".TABLE 10. Assessed Valuations and Taxation (Estimated) 1958, by Provinces<sup>1</sup>

| No. | Items                                  | Newfoundland <sup>2</sup> | Prince Edward Island | Nova Scotia    |
|-----|--|---------------------------|----------------------|----------------|
|     |  | thousands of dollars      |                      |                |
|     | Assessed valuations:                   |                           |                      |                |
| 1   | Real property .....                    | ..                        | 29,645               | 493,241        |
| 2   | Business .....                         | ..                        | 7,458                | 29,426         |
| 3   | Personal .....                         | ..                        | 6,259                | 111,175        |
| 4   | Other .....                            | ..                        | —                    | —              |
| 5   | <b>Total assessed valuations .....</b> | <b>..</b>                 | <b>43,362</b>        | <b>633,842</b> |
| 6   | <b>Total taxation .....</b>            | <b>..</b>                 | <b>2,109</b>         | <b>27,864</b>  |

<sup>1</sup> Estimates for Quebec are not available.

TABLE 9. Expenditures (Estimated) 1958, by Provinces<sup>1</sup>

| New Brunswick        | Ontario              | Manitoba      | Saskatchewan        | Alberta        | British Columbia    | No.       |
|----------------------|----------------------|---------------|---------------------|----------------|---------------------|-----------|
| thousands of dollars |                      |               |                     |                |                     |           |
| 2,498                | 42,929               | 4,771         | 6,299               | 7,020          | 9,698               | 1         |
| 3,368                | 79,275               | 9,125         | 6,011               | 13,635         | 21,376              | 2         |
| 1,954                | 92,059               | 11,085        | 17,696              | 24,600         | 13,079              | 3         |
| 439                  | 28,743               | 2,173         | 2,204               | 4,517          | 4,556               | 4         |
| 1,698                | 22,817               | 3,716         | 4,925               | 11,301         | 2,771               | 5         |
| 1,051                | 32,756               | 2,908         | 2,674               | 3,131          | 8,640               | 6         |
| 14,045 <sup>2</sup>  | 194,564 <sup>2</sup> | 21,640        | 33,580 <sup>2</sup> | 31,875         | 42,399 <sup>3</sup> | 7         |
| 613                  | 20,726               | 1,770         | 2,528               | 3,759          | 6,064               | 8         |
| 4,429 <sup>2</sup>   | 84,236 <sup>2</sup>  | 10,355        | 6,358 <sup>2</sup>  | 29,286         | 20,892              | 9         |
| 262                  | 2,217                | 996           | 365                 | 1,655          | 1,712               | 10        |
| 439                  | 6,202                | 1,643         | 1,281               | 676            | 2,394               | 11        |
| 268                  | 15,990               | 2,613         | 3,071               | 4,448          | 5,403               | 12        |
| —                    | 5,204                | 331           | —                   | 263            | 492                 | 13        |
| 706                  | 4,977                | 697           | 1,308               | 2,193          | 1,455               | 14        |
| <b>31,770</b>        | <b>632,695</b>       | <b>73,823</b> | <b>88,300</b>       | <b>138,359</b> | <b>140,931</b>      | <b>15</b> |

<sup>3</sup> Includes an undisclosed amount of debt charges for education.

TABLE 10. Assessed Valuations and Taxation (Estimated) 1958, by Provinces<sup>1</sup>

| New Brunswick        | Ontario          | Manitoba       | Saskatchewan     | Alberta          | British Columbia | No.      |
|----------------------|------------------|----------------|------------------|------------------|------------------|----------|
| thousands of dollars |                  |                |                  |                  |                  |          |
| 391,996              | 7,322,578        | 944,243        | 1,037,647        | 1,364,448        | 1,787,565        | 1        |
| 23,355               | 920,934          | 40,167         | 51,363           | 65,252           | ..               | 2        |
| 99,733               | ...              | 7,271          | ...              | 54,357           | ...              | 3        |
| 4,320                | —                | —              | 300              | —                | —                | 4        |
| <b>519,404</b>       | <b>8,243,512</b> | <b>991,681</b> | <b>1,089,310</b> | <b>1,484,057</b> | <b>1,787,565</b> | <b>5</b> |
| <b>23,945</b>        | <b>456,924</b>   | <b>55,978</b>  | <b>68,788</b>    | <b>87,848</b>    | <b>98,978</b>    | <b>6</b> |

<sup>2</sup> The majority of Newfoundland Municipalities do not levy real property taxes, where such taxes are levied, the assessment is based largely on rental value.

## SAMPLING PROCEDURE

### Estimation

Basically the method of estimation is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, assessed valuation etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \text{Estimate of Total (current)}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \text{Estimate of Total (current)}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimation does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates should be made only for specific items of revenue, expenditure, assessed valuation, etc. Totals and sub-totals should not be estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to

total in the base year. As an example, in one test, the ratio method of estimation provided excellent estimates for two principal sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

### Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods should be used as are used in the "actual" compilations. However, where possible, the most recent data available should be used when applying these methods.

### Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

### Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain



population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to total taxation could differ markedly from one town to another within the group. Therefore, the problem occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increased the probability of error. Base information was submitted to the provincial governments for publication by the municipal auditors, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled was obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

#### Description of Revised Sample

The revised sample, based on 1956 Census of Population data was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection was retained, and, consequently, all the larger municipalities have again been included.

Prior to describing the revised sample selection technique, the limitations of the original sample should be reviewed as follows:

(a) When the sample was designed, one stratification pattern as well as a standard rate of selection was used throughout the selection covering all provinces. As a result compilation of estimates for individual provinces placed undue emphasis on large provinces.

(b) The understanding prior to the sample design was that all provinces would present financial data in their respective municipal reports according to a standard classification of municipalities. This was a recommendation of the Continuing Committee appointed at the 1947 Dominion-Provincial Conference on Municipal Statistics. As most provinces did not implement this recommendation it became necessary to extract the base data from provincial municipal reports.

(c) Little or no allowance was made for non-response. Of the 53 non-self-representing "cells", 17 were each represented by only one municipality, and 13 by only two municipalities. Consequently 30 of the 53 sample "cells" of the original sample were under-represented. In practice it was found that three municipalities per "cell" is the minimum representation to provide for the non-response factor.

#### Method of Selection of Revised Sample

As it was unlikely that there would be any change in the format of provincial municipal reports before the 1961 Census, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

population of 5,000-14,999 with selection rate of 1 in 3

population of 2,000- 4,999 with selection rate of 1 in 10

population of 1,000- 1,999 with selection rate of 1 in 20

population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of advance 1956 Census



of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement, but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

#### **Newfoundland:**

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

#### **Prince Edward Island:**

There is no municipal report or base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

#### **Nova Scotia:**

There was no need to select new sample municipalities for Nova Scotia since those selected from the 1951 Census of Population remained representative of their respective strata. It was necessary to change only the limits of the strata to conform more readily with the provincial report of municipal statistics. The self-representing municipalities of (a) those comprising the Metropolitan Area of Halifax, (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over, remained unchanged. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

#### **New Brunswick:**

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John remained self-representing as were the remaining three cities and the two villages. It was necessary to sample only for towns and counties. Four of the 19 towns and five of the 13 counties were selected on a random basis after each group was listed in descending order of population size based on the

1956 Census. In New Brunswick, as in Nova Scotia, greater emphasis with respect to rate of selection was allotted to the larger municipalities in each group.

**Note:** Prior to the survey of 1957-58, analysis of the relative importance of the self-representing versus the non-self-representing municipalities with respect to the item "total taxation" indicated:

- (a) the self-representing accounted for 50% of total;
- (b) towns accounted for 14% of total or 28% of the portion to be estimated; and
- (c) counties therefore accounted for 36% of total or 72% of the portion to be estimated.

Because the relative importance of counties was so great and the fact that five of the thirteen were already being surveyed, it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all 13 counties.

#### **Quebec:**

Arrangements have not as yet been completed for sampling the financial statistics of Quebec municipalities and the preparation of statistics based thereon. When such arrangements are made the sampling technique will be suitably adapted but will be similar to that used for other provinces.

#### **Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs 1955 Annual Report of Municipal Statistics. The classification contained in that report was by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the 1955 report was used to select the Ontario sample. Assessed population figures were used in place of 1956 census population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 24 municipalities in the five metropolitan areas, only 14 were set out separately; the remainder were contained in their respective groupings of types of incorporation within population size ranges. Cities, separated towns and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

**Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

**Saskatchewan:**

Stratification of the sample was changed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages for the 1957-1958 survey. Villages were too numerous to list in descending order of population. In order to make the required selection, a frequency distribution with population ranges of 100 was made

to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

**Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used to replace the population size strata of the original sample. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to their recent formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

**British Columbia:**

Approximately the same representation was provided for in the revised sample. But to conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification previously used. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.









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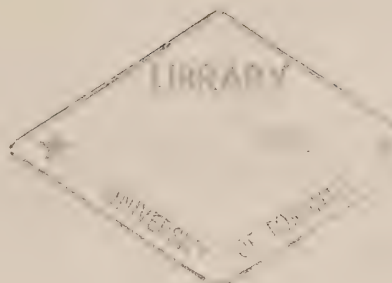
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CANADA



# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1958 and 1959

## Revenue and Expenditure

PRELIMINARY 1958 - ESTIMATES 1959

*Published by Authority of*

The Honourable Gordon Churchill, Minister of Trade and Commerce

**DOMINION BUREAU OF STATISTICS**

**Public Finance and Transportation Division**

**Public Finance Section**

October, 1959  
8502-527

Price 50 cents

The Queen's Printer and Controller of Stationery, Ottawa, 1959

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### **SYMBOLS**

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. Not available.

... Not applicable.

— Nil.

## INTRODUCTION

This report is the third of an annual series presenting estimated revenues, expenditures, assessed valuations and tax collections of municipal governments. Estimated gross debenture debt issued and outstanding at the year end has again been included.

The report "Financial Statistics of Municipal Governments—Actual", which is based on provincial compilations of municipal statistics, other provincial documents, and annual reports of local governments, can be compiled only after those sources are published. The Dominion-Provincial Conferences on Municipal Statistics, convinced of the need for earlier indication of trends in municipal financial statistics, approved a proposal for a statistical survey which would permit estimation of such statistics from returns obtained from a sampling of municipal financial statements and budgets. This report presents such sample-based estimates for 1958 and 1959.

Municipal financial statistics for Canada and its provinces are now available in three stages, corresponding to those in effect for financial statistics of provincial governments, namely:

**Actual:** The source of "actual" statistics is the published municipal financial statistics of provincial government departments and financial reports of local government bodies.

**Preliminary:** Municipal "preliminary" statistics are estimates derived from a sample of "actual" figures, audited or unaudited.

**Estimated:** Municipal "estimates" are derived from a sample of municipal budgets.

Thanks are due to the provincial and municipal officials for their assistance.

It should be emphasized that the above procedure is made possible by the development to date of uniform municipal accounting and reporting.

For the purpose of determining trends, the estimates for 1958 and 1959, are presented in totals for each province alongside "actual" 1957 figures. These will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1957". The 1958 and 1959 data are also presented in a form which will facilitate inter-provincial comparison. Estimated revenue and expenditure figures for Quebec are also shown for 1958 and 1959 but were derived from a projection of trend technique rather than from a projection of sample results. It was necessary to use 1957 "preliminary" data for Newfoundland and Nova Scotia as the "actual" data were not available.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders inter-provincial comparison impossible, except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces. In both Prince Edward Island and Quebec the school authorities' fiscal year ends the previous June 30, and British Columbia rural district school taxes were extracted from the Provincial Public Accounts. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

September 10, 1959.

**TABLE 1. Gross Debenture Debt as at December 31, 1957, 1958 and 1959, by Provinces**

| Province                   | 1957<br>Actual | 1958<br>Preliminary    | 1959<br>Estimated |
|----------------------------|----------------|------------------------|-------------------|
| thousands of dollars       |                |                        |                   |
| Newfoundland.....          | 13,823         | 13,998                 | 14,638            |
| Prince Edward Island ..... | 7,641          | 7,617                  | 8,093             |
| Nova Scotia .....          | 67,678         | 71,183                 | 73,836            |
| New Brunswick .....        | 75,221         | 77,189                 | 83,422            |
| Quebec .....               | 891,637        | 1,060,000 <sup>1</sup> | ..                |
| Ontario .....              | 1,079,846      | 1,234,521              | 1,437,988         |
| Manitoba .....             | 113,470        | 117,923                | 127,538           |
| Saskatchewan .....         | 96,196         | 110,323                | 126,537           |
| Alberta .....              | 315,171        | 344,911                | 386,390           |
| British Columbia .....     | 328,428        | 347,041                | 393,962           |

<sup>1</sup> Estimated.

TABLE 2. Revenues 1957, 1958 and 1959, by Provinces

| No. | Items  | Newfoundland             |                          |                   | Prince Edward Island |                          |                   |
|-----|--|--------------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1957<br>Prelimi-<br>nary | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated |
|     |  | thousands of dollars     |                          |                   |                      |                          |                   |
|     | Taxation for municipal purposes:                       |                          |                          |                   |                      |                          |                   |
|     | General:   |                          |                          |                   |                      |                          |                   |
| 1   | Real property .....                                    | 1,713                    | 2,020                    | 2,198             | 428                  | 420                      | 420               |
| 2   | Personal property .....                                | 32                       | 32                       | 39                | 159                  | 162                      | 162               |
| 3   | Business .....   | 630                      | 761                      | 767               | 205                  | 206                      | 206               |
| 4   | Other .....  | 597                      | 597                      | 591               | 124 <sup>1</sup>     | 124 <sup>1</sup>         | 124 <sup>1</sup>  |
| 5   | <b>Total general</b> .....                             | <b>2,972</b>             | <b>3,410</b>             | <b>3,595</b>      | <b>916</b>           | <b>912</b>               | <b>912</b>        |
| 6   | Special assessments and charges .....                  | ..                       | ..                       | 5                 | 10                   | 10                       | 10                |
| 7   | <b>Total taxation for municipal purposes</b> .....     | <b>2,972</b>             | <b>3,410</b>             | <b>3,600</b>      | <b>926</b>           | <b>922</b>               | <b>922</b>        |
| 8   | Taxation for school purposes .....                     | ...                      | ...                      | ...               | 1,065                | 1,137                    | 1,200             |
| 9   | <b>Total taxation</b> .....                            | <b>2,972</b>             | <b>3,410</b>             | <b>3,600</b>      | <b>1,991</b>         | <b>2,059</b>             | <b>2,122</b>      |
| 10  | Licences and permits .....                             | 102                      | 122                      | 116               | 42                   | 44                       | 45                |
| 11  | Interest, tax penalties, etc. ....                     | 2                        | 1                        | 2                 | 12                   | 12                       | 12                |
|     | Contributions, grants and subsidies:                   |                          |                          |                   |                      |                          |                   |
|     | Governments:   |                          |                          |                   |                      |                          |                   |
| 12  | Dominion .....   | 32                       | 26                       | 21                | 70                   | 69                       | 69                |
| 13  | Provincial .....                                       | 845                      | 1,100                    | 1,117             | 122                  | 130                      | 388               |
| 14  | Other municipal .....                                  | —                        | —                        | —                 | —                    | —                        | —                 |
|     | Government enterprises:                                |                          |                          |                   |                      |                          |                   |
| 15  | Dominion .....   | —                        | 10                       | 12                | 3                    | 3                        | 3                 |
| 16  | Provincial .....                                       | —                        | —                        | —                 | —                    | —                        | —                 |
| 17  | Own municipal .....                                    | 127                      | 194                      | 111               | 111                  | 111                      | 111               |
| 18  | Other contributions .....                              | 156                      | 120                      | 120               | 1                    | 1                        | 1                 |
| 19  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,160</b>             | <b>1,450</b>             | <b>1,381</b>      | <b>307</b>           | <b>314</b>               | <b>572</b>        |
| 20  | Debenture debt charges recoverable .....               | 291                      | 282                      | 305               | 42                   | 42                       | 42                |
| 21  | Miscellaneous revenues .....                           | 431                      | 319                      | 221               | 46                   | 49                       | 49                |
| 22  | <b>Total revenues</b> .....                            | <b>4,958</b>             | <b>5,584</b>             | <b>5,625</b>      | <b>2,440</b>         | <b>2,520</b>             | <b>2,842</b>      |

<sup>1</sup> Includes Charlottetown poll tax for educational purposes of 101 for 1957, 1958 and 1959.

TABLE 2. Revenues 1957, 1958 and 1959, by Provinces

| Nova Scotia           |                       |                   | New Brunswick  |                          |                   | Quebec              |                     |                     | No. |
|-----------------------|-----------------------|-------------------|----------------|--------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 1957 Prelim-<br>inary | 1958 Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual      | 1958<br>Estimated   | 1959<br>Estimated   |     |
| thousands of dollars  |                       |                   |                |                          |                   |                     |                     |                     |     |
| 9,780                 | 11,502                | 10,766            | 2,605          | 2,714                    | 2,796             | 82,010              | 86,438              | 91,107              | 1   |
| 2,200                 | 2,294                 | 2,147             | 3,887          | 3,966                    | 4,084             | ...                 | ...                 | ...                 | 2   |
| 1,325                 | 1,398                 | 1,392             | 1,463          | 1,623                    | 1,686             | 16,000              | 18,272              | 20,867              | 3   |
| 1,209                 | 1,244                 | 1,352             | 2,212          | 2,376                    | 2,415             | 38,992 <sup>2</sup> | 41,208 <sup>2</sup> | 43,273 <sup>2</sup> | 4   |
| 14,514                | 16,438                | 15,657            | 10,167         | 10,679                   | 10,981            | 137,002             | 145,918             | 155,247             | 5   |
| 151                   | 172                   | 194               | 81             | 128                      | 128               | 14,276              | 16,000              | 18,000              | 6   |
| 14,665                | 16,610                | 15,851            | 10,248         | 10,807                   | 11,109            | 151,278             | 161,918             | 173,247             | 7   |
| 12,380                | 12,477                | 14,724            | 13,337         | 14,082                   | 15,138            | 101,961             | 110,961             | 121,000             | 8   |
| 27,045                | 29,087                | 30,575            | 23,585         | 24,889                   | 26,247            | 253,239             | 272,879             | 294,247             | 9   |
| 327                   | 370                   | 384               | 226            | 181                      | 177               | 5,224               | 5,381               | 5,542               | 10  |
| 338                   | 439                   | 408               | 196            | 228                      | 207               | 3,560               | ..                  | ..                  | 11  |
| 1,843                 | 1,943                 | 1,978             | 912            | 1,221                    | 1,241             | 1,700               | 2,000               | 2,000               | 12  |
| 1,753                 | 2,461                 | 2,335             | 3,809          | 4,514                    | 4,692             | 4,739               | 8,000               | 7,275               | 13  |
| 2                     | 6                     | 4                 | —              | —                        | —                 | —                   | —                   | —                   | 14  |
| 193                   | 255                   | 256               | 173            | 111                      | 91                | —                   | —                   | —                   | 15  |
| 38                    | 71                    | 68                | —              | —                        | —                 | —                   | —                   | —                   | 16  |
| 184                   | 251                   | 224               | 300            | 167                      | 157               | 16,795              | 17,416              | 18,060              | 17  |
| 24                    | 36                    | 43                | 121            | 86                       | 86                | 662                 | 800                 | 1,000               | 18  |
| 4,037                 | 5,023                 | 4,908             | 5,315          | 6,099                    | 6,267             | 23,896              | 28,216              | 28,335              | 19  |
| 914                   | 909                   | 925               | 1,091          | 1,058                    | 1,110             | 20,496              | 22,976              | 25,756              | 20  |
| 1,156                 | 1,241                 | 1,163             | 674            | 780                      | 745               | 12,198              | 17,220              | 18,820              | 21  |
| 33,817                | 37,069                | 38,363            | 31,087         | 33,235                   | 34,753            | 318,613             | 346,672             | 372,700             | 22  |

<sup>2</sup> "Other" includes: Sales tax of 34,897 in 1957 and of an undisclosed amount for 1958 and 1959.



TABLE 2. Revenues 1957, 1958 and 1959, by Provinces - Concluded

| No. | Items   | Ontario              |                          |                   | Manitoba            |                          |                     |
|-----|---|----------------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|
|     |   | 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual      | 1958<br>Prelimi-<br>nary | 1959<br>Estimated   |
|     |   | thousands of dollars |                          |                   |                     |                          |                     |
|     | Taxation for municipal purposes:                  |                      |                          |                   |                     |                          |                     |
|     | General:  |                      |                          |                   |                     |                          |                     |
| 1   | Real property .....                               | 207,306              | 216,955                  | 229,505           | 23,163 <sup>3</sup> | 23,163 <sup>3</sup>      | 23,787 <sup>3</sup> |
| 2   | Personal property .....                           | ...                  | ...                      | ...               | 3                   | 3                        | 3                   |
| 3   | Business .....                                    | 25,701               | 31,429                   | 35,885            | 4,127               | 4,362                    | 4,493               |
| 4   | Other .....                                       | 181                  | 180                      | 140               | 393                 | 421                      | 415                 |
| 5   | <b>Total general .....</b>                        | <b>233,188</b>       | <b>248,564</b>           | <b>265,530</b>    | <b>27,683</b>       | <b>28,501</b>            | <b>28,695</b>       |
| 6   | Special assessments and charges .....             | 15,056               | 16,409                   | 17,621            | 4,014               | 4,396                    | 4,645               |
| 7   | <b>Total taxation for municipal purposes.....</b> | <b>248,244</b>       | <b>264,973</b>           | <b>283,151</b>    | <b>31,697</b>       | <b>32,897</b>            | <b>33,340</b>       |
| 8   | Taxation for school purposes .....                | 187,067              | 198,636                  | 220,750           | 23,034              | 23,282                   | 25,292              |
| 9   | <b>Total taxation .....</b>                       | <b>435,311</b>       | <b>463,609</b>           | <b>503,901</b>    | <b>54,731</b>       | <b>56,179</b>            | <b>58,632</b>       |
| 10  | Licences and permits .....                        | 6,040                | 6,453                    | 6,330             | 1,155               | 1,160                    | 1,216               |
| 11  | Interest, tax penalties, etc. ....                | 4,497                | 4,599                    | 3,982             | 965                 | 1,164                    | 1,128               |
|     | Contributions, grants and subsidies:              |                      |                          |                   |                     |                          |                     |
|     | Governments:                                      |                      |                          |                   |                     |                          |                     |
| 12  | Dominion .....                                    | 9,443                | 9,778                    | 10,357            | 944                 | 1,280                    | 1,233               |
| 13  | Provincial .....                                  | 78,420               | 89,634                   | 100,681           | 7,504               | 8,150                    | 8,210               |
| 14  | Other municipal.....                              | 6,027                | 5,586                    | 5,590             | —                   | —                        | —                   |
|     | Government enterprises:                           |                      |                          |                   |                     |                          |                     |
| 15  | Dominion .....                                    | 1,168                | 1,102                    | 1,163             | 615                 | 648                      | 649                 |
| 16  | Provincial .....                                  | 2,018                | 2,073                    | 2,254             | 431                 | 407                      | 412                 |
| 17  | Own municipal.....                                | 1,548                | 1,560                    | 1,619             | 1,218               | 1,283                    | 1,322               |
| 18  | Other contributions .....                         | 1,526                | 1,174                    | 1,136             | 630                 | 594                      | 584                 |
| 19  | <b>Total contributions, grants and subsidies</b>  | <b>100,150</b>       | <b>110,907</b>           | <b>122,800</b>    | <b>11,342</b>       | <b>12,362</b>            | <b>12,410</b>       |
| 20  | Debenture debt charges recoverable .....          | 27,911               | 31,576                   | 34,308            | 3,317               | 3,369                    | 3,489               |
| 21  | Miscellaneous revenues .....                      | 24,003               | 27,454                   | 25,405            | 1,820               | 2,101                    | 2,709               |
| 22  | <b>Total revenues .....</b>                       | <b>597,912</b>       | <b>644,598</b>           | <b>696,726</b>    | <b>73,330</b>       | <b>76,335</b>            | <b>79,584</b>       |

<sup>3</sup> "Personal property tax" included in "Real property tax".

TABLE 2. Revenues 1957, 1958 and 1959, by Provinces - Concluded

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual   | 1958<br>Prelimi-<br>nary | 1959<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                  |                          |                   |     |
| 29,135               | 30,392                   | 31,931            | 35,797         | 35,828                   | 39,677            | 42,761           | 47,901                   | 51,521            | 1   |
| ...                  | ...                      | ...               | 1,608          | 2,149                    | ...               | ...              | ...                      | ...               | 2   |
| 1,452                | 1,488                    | 1,589             | 4,309          | 5,112                    | 6,842             | 2,715            | 2,995                    | 3,279             | 3   |
| 1,998                | 1,249                    | 1,213             | 87             | 49                       | 51                | 613              | 626                      | 836               | 4   |
| 32,585               | 33,129                   | 34,733            | 41,801         | 43,138                   | 46,570            | 46,089           | 51,522                   | 55,636            | 5   |
| 1,624                | 2,377                    | 2,614             | 6,855          | 7,110                    | 8,729             | 4,182            | 4,542                    | 4,855             | 6   |
| 34,209               | 35,506                   | 37,347            | 48,656         | 50,248                   | 55,299            | 50,271           | 56,064                   | 60,491            | 7   |
| 32,637               | 34,138                   | 35,552            | 35,646         | 40,163                   | 44,174            | 36,649           | 44,539                   | 50,533            | 8   |
| 66,846               | 69,644                   | 72,899            | 84,302         | 90,411                   | 99,473            | 86,920           | 100,603                  | 111,024           | 9   |
| 1,640                | 1,816                    | 1,727             | 1,911          | 1,937                    | 1,983             | 5,051            | 5,608                    | 5,851             | 10  |
| 1,163                | 1,228                    | 1,203             | 1,481          | 1,384                    | 1,312             | 1,560            | 1,494                    | 1,291             | 11  |
| 94                   | ..                       | ..                | 648            | 1,351                    | 1,350             | 1,577            | 2,050                    | 1,546             | 12  |
| 6,939                | ..                       | ..                | 19,018         | 23,617                   | 22,991            | 17,449           | 19,721                   | 20,112            | 13  |
| —                    | ..                       | ..                | —              | —                        | —                 | —                | —                        | —                 | 14  |
| 316                  | ..                       | ..                | 411            | 420                      | 413               | 407              | 373                      | 501               | 15  |
| 261                  | ..                       | ..                | 97             | —                        | —                 | 170              | 181                      | 216               | 16  |
| 3,359                | ..                       | ..                | 5,326          | 6,532                    | 6,291             | 1,842            | 2,502                    | 2,471             | 17  |
| 339                  | ..                       | ..                | 89             | 219                      | 194               | 347              | 342                      | 316               | 18  |
| 11,308               | 13,907                   | 14,759            | 25,589         | 32,139                   | 31,239            | 21,792           | 25,169                   | 25,162            | 19  |
| 2,360                | 1,940                    | 2,143             | 5,376          | 6,309                    | 7,062             | 3,412            | 3,860                    | 4,185             | 20  |
| 3,690                | 4,162                    | 3,840             | 6,887          | 8,072                    | 7,591             | 8,956            | 9,040                    | 8,890             | 21  |
| 87,007               | 92,697                   | 96,571            | 125,546        | 140,252                  | 148,660           | 127,691          | 145,774                  | 156,403           | 22  |

TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces

| No. | Items  | Newfoundland             |                          |                   | Prince Edward Island |                          |                   |
|-----|--|--------------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1957<br>Prelimi-<br>nary | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated |
|     |  | thousands of dollars     |                          |                   |                      |                          |                   |
| 1   | General government .....   | 582                      | 704                      | 828               | 146                  | 147                      | 175               |
| 2   | Protection to persons and property .....                                   | 259                      | 275                      | 303               | 237                  | 235                      | 278               |
| 3   | Public works .....   | 1,474                    | 1,389                    | 1,601             | 237                  | 242                      | 303               |
| 4   | Sanitation and waste removal .....   | 468                      | 419                      | 444               | 6                    | 6                        | 7                 |
| 5   | Health .....   | 8 <sup>1</sup>           | 7 <sup>1</sup>           | 7 <sup>1</sup>    | 10                   | 10                       | 12                |
| 6   | Social welfare .....   | 1                        | 1                        | 1                 | 17                   | 18                       | 21                |
| 7   | Education .....  | 2                        | —                        | —                 | 1,036                | 1,107                    | 1,170             |
| 8   | Recreation and community services .....                                    | 182                      | 211                      | 276               | 56                   | 56                       | 66                |
| 9   | Debt charges .....   | 870                      | 995                      | 1,232             | 597                  | 594                      | 689               |
| 10  | Utilities and other municipal enterprises (def-<br>icits and levies) ..... | 258                      | 374                      | 401               | ..                   | 1                        | 1                 |
| 11  | Provision for reserves .....   | 15                       | 32                       | 33                | 20                   | 21                       | 21                |
| 12  | Capital expenditure provided out of revenue .....                          | 769                      | 597                      | 433               | 7                    | 12                       | 13                |
| 13  | Joint or special expenditures .....  | —                        | —                        | —                 | —                    | —                        | —                 |
| 14  | Miscellaneous expenditures .....   | 103                      | 56                       | 33                | 13                   | 12                       | 15                |
| 15  | <b>Total expenditures .....</b>  | <b>4,990</b>             | <b>5,059</b>             | <b>5,591</b>      | <b>2,382</b>         | <b>2,461</b>             | <b>2,771</b>      |

<sup>1</sup> "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces

| No. | Items                                  | Newfoundland             |                          |                   | Prince Edward Island |                          |                   |
|-----|--|--------------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1957<br>Prelimi-<br>nary | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated |
|     |  | thousands of dollars     |                          |                   |                      |                          |                   |
|     | Assessed valuations:                   |                          |                          |                   |                      |                          |                   |
| 1   | Real property .....                    | ..                       | ..                       | ..                | 29,590               | ..                       | ..                |
| 2   | Business .....                         | ..                       | ..                       | ..                | 7,458                | ..                       | ..                |
| 3   | Other <sup>1</sup> .....               | ..                       | ..                       | ..                | 6,434                | ..                       | ..                |
| 4   | <b>Total assessed valuations .....</b> | <b>..</b>                | <b>..</b>                | <b>..</b>         | <b>43,482</b>        | <b>..</b>                | <b>..</b>         |
| 5   | Total taxation .....                   | ..                       | ..                       | ..                | 1,991                | ..                       | ..                |
| 6   | Tax collections .....                  | ..                       | ..                       | ..                | 1,985                | ..                       | ..                |
| 7   | Ratio, collections to taxation .....   | ..                       | ..                       | ..                | 99.70                | ..                       | ..                |

<sup>1</sup> Mostly personal property.

TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces

| Nova Scotia           |                       |                   | New Brunswick       |                       |                     | Quebec         |                   |                   | No. |
|-----------------------|-----------------------|-------------------|---------------------|-----------------------|---------------------|----------------|-------------------|-------------------|-----|
| 1957 Prelimi-<br>nary | 1958 Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual      | 1958 Prelimi-<br>nary | 1959<br>Estimated   | 1957<br>Actual | 1958<br>Estimated | 1959<br>Estimated |     |
| thousands of dollars  |                       |                   |                     |                       |                     |                |                   |                   |     |
| 2,635                 | 2,858                 | 2,776             | 2,438               | 2,546                 | 2,695               | 28,406         | 33,718            | 36,023            | 1   |
| 4,356                 | 4,674                 | 5,115             | 3,292               | 3,517                 | 3,591               | 39,312         | 41,243            | 44,567            | 2   |
| 2,004                 | 2,156                 | 2,299             | 2,022               | 2,135                 | 2,296               | 44,815         | 48,851            | 54,992            | 3   |
| 766                   | 892                   | 884               | 409                 | 515                   | 520                 | 8,249          | 9,000             | 9,819             | 4   |
| 2,885                 | 2,989                 | 2,484             | 1,549               | 1,813                 | 1,673               | 15,584         | 15,680            | 15,828            | 5   |
| 1,503                 | 1,677                 | 1,691             | 1,022               | 1,089                 | 1,119               | 3,557          | 3,351             | 3,157             | 6   |
| 10,894                | 12,058                | 12,950            | 11,113 <sup>2</sup> | 11,787 <sup>2</sup>   | 12,671 <sup>2</sup> | 68,004         | 71,648            | 76,761            | 7   |
| 755                   | 875                   | 904               | 596                 | 598                   | 663                 | 8,814          | 8,303             | 7,821             | 8   |
| 6,998                 | 7,601                 | 8,130             | 6,321 <sup>2</sup>  | 6,821 <sup>2</sup>    | 7,340 <sup>2</sup>  | 88,723         | 98,996            | 110,410           | 9   |
| 44                    | 72                    | 77                | 363                 | 347                   | 373                 | 2,890          | 2,722             | 2,564             | 10  |
| 613                   | 705                   | 653               | 523                 | 370                   | 363                 | 2,846          | 2,681             | 2,526             | 11  |
| 624                   | 764                   | 725               | 211                 | 296                   | 192                 | 6,366          | 5,997             | 5,649             | 12  |
| 324                   | 383                   | 432               | —                   | —                     | —                   | —              | —                 | —                 | 13  |
| 299                   | 304                   | 292               | 685                 | 646                   | 692                 | 1,745          | 1,644             | 1,549             | 14  |
| 34,700                | 38,008                | 39,412            | 30,544              | 32,480                | 34,188              | 319,311        | 343,834           | 371,666           | 15  |

<sup>2</sup> "Debt charges for education" included in "Education".

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces

| Nova Scotia           |                       |                   | New Brunswick  |                          |                   | Quebec         |                   |                   | No. |
|-----------------------|-----------------------|-------------------|----------------|--------------------------|-------------------|----------------|-------------------|-------------------|-----|
| 1957 Prelimi-<br>nary | 1958 Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual | 1958<br>Estimated | 1959<br>Estimated |     |
| thousands of dollars  |                       |                   |                |                          |                   |                |                   |                   |     |
| 460,033               | 523,410               | 562,115           | 359,101        | 384,408                  | 390,757           | 6,448,193      | ..                | ..                | 1   |
| 27,850                | 29,426                | 29,311            | 23,385         | 26,971                   | 27,592            | ..             | ..                | ..                | 2   |
| 83,366                | 88,504                | 87,577            | 97,996         | 104,224                  | 105,072           | —              | ..                | ..                | 3   |
| 571,249               | 641,340               | 679,003           | 480,482        | 515,603                  | 523,421           | 6,448,193      | ..                | ..                | 4   |
| 27,045                | 29,087                | 30,575            | 23,585         | 24,889                   | 26,247            | 253,239        | ..                | ..                | 5   |
| 25,389                | 28,687                | ...               | 22,625         | 24,329                   | ...               | ..             | ..                | ...               | 6   |
| 93.88                 | 98.62                 | ...               | 95.93          | 97.75                    | ...               | ..             | ..                | ...               | 7   |



TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces - Concluded

| No. | Items  | Ontario              |                          |                      | Manitoba       |                          |                   |
|-----|--|----------------------|--------------------------|----------------------|----------------|--------------------------|-------------------|
|     |  | 1957<br>actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated    | 1957<br>Actual | 1958<br>Prelimi-<br>nary | 1959<br>Estimated |
|     |  | thousands of dollars |                          |                      |                |                          |                   |
| 1   | General government .....   | 38,053               | 43,213                   | 47,983               | 4,420          | 5,217                    | 5,574             |
| 2   | Protection to persons and property .....                                   | 72,705               | 79,858                   | 86,847               | 8,006          | 8,935                    | 9,538             |
| 3   | Public works .....   | 87,956               | 93,691                   | 102,840              | 11,605         | 12,179                   | 12,068            |
| 4   | Sanitation and waste removal .....   | 26,990               | 28,447                   | 31,056               | 2,594          | 2,539                    | 2,668             |
| 5   | Health.....  | 22,807               | 22,120                   | 17,465               | 3,732          | 2,846                    | 2,629             |
| 6   | Social welfare .....   | 26,365               | 33,693                   | 38,198               | 2,822          | 3,168                    | 3,586             |
| 7   | Education.....   | 155,488 <sup>3</sup> | 162,681 <sup>3</sup>     | 182,888 <sup>3</sup> | 21,270         | 22,225                   | 24,229            |
| 8   | Recreation and community services.....                                     | 18,631               | 21,234                   | 23,956               | 1,530          | 1,899                    | 2,095             |
| 9   | Debt charges .....   | 109,409 <sup>3</sup> | 118,269 <sup>3</sup>     | 131,658 <sup>3</sup> | 10,191         | 10,378                   | 10,802            |
| 10  | Utilities and other municipal enterprises (def-<br>icits and levies) ..... | 2,112                | 2,081                    | 2,226                | 838            | 758                      | 874               |
| 11  | Provision for reserves .....   | 6,283                | 6,579                    | 6,925                | 2,021          | 1,635                    | 1,598             |
| 12  | Capital expenditure provided out of revenue ....                           | 17,448               | 17,965                   | 18,049               | 2,581          | 3,030                    | 3,136             |
| 13  | Joint or special expenditures .....  | 4,062                | 5,184                    | 5,612                | 327            | 295                      | 314               |
| 14  | Miscellaneous expenditures .....   | 6,704                | 6,202                    | 5,502                | 450            | 769                      | 775               |
| 15  | Total expenditures .....   | 595,013              | 641,217                  | 701,205              | 72,387         | 75,873                   | 79,886            |

<sup>3</sup> Debt charges for education included in "Education".

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces - Concluded

| No. | Items                                  | Ontario              |                          |                   | Manitoba       |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
|     |  | 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual | 1958<br>Prelimi-<br>nary | 1959<br>Estimated |
|     |  | thousands of dollars |                          |                   |                |                          |                   |
|     | Assessed valuations:                   |                      |                          |                   |                |                          |                   |
| 1   | Real property .....                    | 7,047,527            | 7,372,090                | 7,665,397         | 885,557        | 956,568                  | 987,852           |
| 2   | Business .....                         | 874,204              | 941,435                  | 1,067,334         | 38,569         | 40,888                   | 42,122            |
| 3   | Other <sup>2</sup> .....               | —                    | —                        | —                 | 7,283          | 8,183                    | 8,460             |
| 4   | Total assessed valuations .....        | 7,921,731            | 8,313,525                | 8,732,731         | 931,409        | 1,005,639                | 1,038,434         |
| 5   | Total taxation .....                   | 435,311              | 463,609                  | 526,386           | 54,731         | 56,179                   | 58,632            |
| 6   | Tax collections .....                  | 428,610              | 464,575                  | ...               | 53,339         | 55,262                   | ...               |
| 7   | Ratio, collections to taxation ..... % | 98.46                | 100.21                   | ...               | 97.46          | 98.37                    | ...               |

<sup>2</sup> Mostly personal property.

TABLE 3. Expenditures 1957, 1958 and 1959, by Provinces - Concluded

| Saskatchewan         |                          |                     | Alberta        |                          |                   | British Columbia    |                          |                     | No. |
|----------------------|--------------------------|---------------------|----------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|-----|
| 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated   | 1957<br>Actual | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual      | 1958<br>Prelimi-<br>nary | 1959<br>Estimated   |     |
| thousands of dollars |                          |                     |                |                          |                   |                     |                          |                     |     |
| 5,763                | 6,689                    | 6,755               | 6,750          | 7,369                    | 8,007             | 8,680               | 9,827                    | 10,788              | 1   |
| 5,276                | 6,051                    | 6,633               | 11,663         | 13,783                   | 15,050            | 18,776              | 21,672                   | 24,001              | 2   |
| 18,351               | 19,956                   | 20,299              | 19,441         | 23,730                   | 22,313            | 12,420              | 12,818                   | 13,775              | 3   |
| 2,151                | 2,439                    | 2,432               | 4,324          | 4,628                    | 4,914             | 4,403               | 4,940                    | 5,577               | 4   |
| 4,762                | 4,512                    | 4,607               | 10,182         | 9,753                    | 9,030             | 3,408               | 2,931                    | 2,702               | 5   |
| 2,476                | 3,060                    | 3,490               | 3,048          | 3,338                    | 3,307             | 7,893               | 10,299                   | 10,995              | 6   |
| 31,069 <sup>3</sup>  | 32,045 <sup>3</sup>      | 33,209 <sup>3</sup> | 28,084         | 31,962                   | 35,163            | 34,258 <sup>4</sup> | 42,273 <sup>4</sup>      | 48,502 <sup>4</sup> | 7   |
| 2,283                | 2,649                    | 2,716               | 3,516          | 3,981                    | 4,208             | 5,417               | 6,149                    | 6,018               | 8   |
| 8,089 <sup>3</sup>   | 8,232 <sup>3</sup>       | 9,537 <sup>3</sup>  | 25,156         | 30,302                   | 32,929            | 20,005              | 21,271                   | 23,056              | 9   |
| 320                  | 311                      | 309                 | 1,881          | 1,764                    | 1,679             | 1,190               | 1,336                    | 1,614               | 10  |
| 1,543                | 1,645                    | 1,720               | 985            | 799                      | 771               | 1,092               | 1,838                    | 1,664               | 11  |
| 2,963                | 3,287                    | 3,072               | 5,859          | 6,088                    | 5,281             | 5,964               | 6,297                    | 6,170               | 12  |
| —                    | 53                       | 57                  | 506            | 428                      | 482               | 334                 | 457                      | 510                 | 13  |
| 1,252                | 1,478                    | 1,551               | 2,433          | 2,583                    | 2,673             | 1,105               | 1,213                    | 1,126               | 14  |
| 86,298               | 92,407                   | 96,387              | 123,828        | 140,508                  | 145,807           | 124,945             | 143,321                  | 156,498             | 15  |

<sup>4</sup> Includes an undisclosed amount of debt charges for education.

TABLE 4. Assessed Valuations, Taxation and Collections 1957, 1958 and 1959, by Provinces - Concluded

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1957<br>Actual       | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1957<br>Actual   | 1958<br>Prelimi-<br>nary | 1959<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                  |                          |                   |     |
| 1,025,689            | 1,027,721                | 1,086,531         | 1,316,770      | 1,394,120                | 1,515,655         | 1,415,936        | 1,894,164                | 2,067,921         | 1   |
| 50,962               | 50,225                   | 54,957            | 61,649         | 69,355                   | 76,075            | ..               | ..                       | ..                | 2   |
| 294                  | 300                      | 300               | 48,722         | 41,333                   | ...               | —                | —                        | —                 | 3   |
| 1,076,943            | 1,078,246                | 1,141,788         | 1,427,141      | 1,504,808                | 1,591,730         | 1,415,936        | 1,894,164                | 2,067,921         | 4   |
| 66,846               | 69,644                   | 72,899            | 84,302         | 90,411                   | 99,473            | 86,920           | 100,603                  | 111,024           | 5   |
| 66,585               | 70,358                   | ...               | 83,226         | 89,485                   | ...               | 86,815           | 98,987                   | ...               | 6   |
| 99.61                | 101.02                   | ...               | 98.72          | 98.98                    | ...               | 99.87            | 98.39                    | ...               | 7   |

TABLE 5. Revenues (Preliminary) 1958, by Provinces

| No. | Items  | Newfoundland         | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|--|----------------------|----------------------|---------------|---------------|
|     |  | thousands of dollars |                      |               |               |
|     | Taxation for municipal purposes:                       |                      |                      |               |               |
|     | General:   |                      |                      |               |               |
| 1   | Real property .....                                    | 2,020                | 420                  | 11,502        | 2,714         |
| 2   | Personal property .....                                | 32                   | 162                  | 2,294         | 3,966         |
| 3   | Business .....   | 761                  | 206                  | 1,398         | 1,623         |
| 4   | Other .....  | 597                  | 124 <sup>1</sup>     | 1,244         | 2,376         |
| 5   | <b>Total general</b> .....                             | <b>3,410</b>         | <b>912</b>           | <b>16,438</b> | <b>10,679</b> |
| 6   | Special assessments and charges .....                  | ..                   | 10                   | 172           | 128           |
| 7   | <b>Total taxation for municipal purposes</b> .....     | <b>3,410</b>         | <b>922</b>           | <b>16,610</b> | <b>10,807</b> |
| 8   | Taxation for school purposes .....                     | ...                  | 1,137                | 12,477        | 14,082        |
| 9   | <b>Total taxation</b> .....                            | <b>3,410</b>         | <b>2,059</b>         | <b>29,087</b> | <b>24,889</b> |
| 10  | Licences and permits .....                             | 122                  | 44                   | 370           | 181           |
| 11  | Interest, tax penalties, etc. ....                     | 1                    | 12                   | 439           | 228           |
|     | Contributions, grants and subsidies:                   |                      |                      |               |               |
|     | Governments:   |                      |                      |               |               |
| 12  | Dominion .....   | 26                   | 69                   | 1,943         | 1,221         |
| 13  | Provincial .....                                       | 1,100                | 130                  | 2,461         | 4,514         |
| 14  | Other municipal .....                                  | —                    | —                    | 6             | —             |
|     | Government enterprises:                                |                      |                      |               |               |
| 15  | Dominion .....   | 10                   | 3                    | 255           | 111           |
| 16  | Provincial .....                                       | —                    | —                    | 71            | —             |
| 17  | Own municipal .....                                    | 194                  | 111                  | 251           | 167           |
| 18  | Other contributions .....                              | 120                  | 1                    | 36            | 86            |
| 19  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,450</b>         | <b>314</b>           | <b>5,023</b>  | <b>6,099</b>  |
| 20  | Debenture debt charges recoverable .....               | 282                  | 42                   | 909           | 1,058         |
| 21  | Miscellaneous revenues .....                           | 319                  | 49                   | 1,241         | 780           |
| 22  | <b>Total revenues</b> .....                            | <b>5,584</b>         | <b>2,520</b>         | <b>37,069</b> | <b>33,235</b> |

<sup>1</sup> Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 5. Revenues (Preliminary) 1958, by Provinces

| Quebec <sup>3</sup>  | Ontario | Manitoba            | Saskatchewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|---------|---------------------|--------------|---------|---------------------|-----------|-----|
| thousands of dollars |         |                     |              |         |                     |           |     |
| 86,438               | 216,955 | 23,718 <sup>2</sup> | 30,392       | 35,828  | 47,901              | 457,888   | 1   |
| ...                  | ...     | <sup>2</sup>        | ...          | 2,149   | ...                 | 8,603     | 2   |
| 18,272               | 31,429  | 4,362               | 1,488        | 5,112   | 2,995               | 67,646    | 3   |
| 41,208               | 180     | 421                 | 1,249        | 49      | 626                 | 48,074    | 4   |
| 145,918              | 248,564 | 28,501              | 33,129       | 43,138  | 51,522              | 582,211   | 5   |
| 16,000               | 16,409  | 4,396               | 2,377        | 7,110   | 4,542               | 51,144    | 6   |
| 161,918              | 264,973 | 32,897              | 35,506       | 50,248  | 56,064              | 633,355   | 7   |
| 110,961              | 198,636 | 23,282              | 34,138       | 40,163  | 44,539              | 479,415   | 8   |
| 272,879              | 463,609 | 56,179              | 69,644       | 90,411  | 100,603             | 1,112,770 | 9   |
| 5,381                | 6,453   | 1,160               | 1,816        | 1,937   | 5,608               | 23,072    | 10  |
| —                    | 4,599   | 1,164               | 1,228        | 1,384   | 1,494               | 10,549    | 11  |
| 2,000                | 9,778   | 1,280               | ..           | 1,351   | 2,050               | ..        | 12  |
| 8,000                | 89,634  | 8,150               | ..           | 23,617  | 19,721              | ..        | 13  |
| —                    | 5,586   | —                   | ..           | —       | —                   | ..        | 14  |
| —                    | 1,102   | 648                 | ..           | 420     | 373                 | ..        | 15  |
| —                    | 2,073   | 407                 | ..           | —       | 181                 | ..        | 16  |
| 17,416               | 1,560   | 1,283               | ..           | 6,532   | 2,502               | ..        | 17  |
| 800                  | 1,174   | 594                 | ..           | 219     | 342                 | ..        | 18  |
| 28,216               | 110,907 | 12,362              | 13,907       | 32,139  | 25,169              | 235,586   | 19  |
| 22,976               | 31,576  | 3,369               | 1,940        | 6,309   | 3,860               | 72,321    | 20  |
| 17,220               | 27,454  | 2,101               | 4,162        | 8,072   | 9,040               | 70,438    | 21  |
| 346,672              | 644,598 | 76,335              | 92,697       | 140,252 | 145,774             | 1,524,736 | 22  |

<sup>2</sup> "Personal property tax" included in "Real property tax".<sup>3</sup> Figures for Quebec are estimated.



TABLE 6. Expenditures (Preliminary) 1958, by Provinces

| No.                  | Items  | Newfoundland   | Prince Edward Island | Nova Scotia   | New Brunswick       |
|----------------------|--|----------------|----------------------|---------------|---------------------|
| thousands of dollars |  |                |                      |               |                     |
| 1                    | General government .....   | 704            | 147                  | 2,858         | 2,546               |
| 2                    | Protection to persons and property .....                             | 275            | 235                  | 4,674         | 3,517               |
| 3                    | Public works .....   | 1,389          | 242                  | 2,156         | 2,135               |
| 4                    | Sanitation and waste removal .....                                   | 419            | 6                    | 892           | 515                 |
| 5                    | Health.....  | 7 <sup>1</sup> | 10                   | 2,989         | 1,813               |
| 6                    | Social welfare .....   | <sup>1</sup>   | 18                   | 1,677         | 1,089               |
| 7                    | Education.....   | —              | 1,107                | 12,058        | 11,787 <sup>2</sup> |
| 8                    | Recreation and community services .....                              | 211            | 56                   | 875           | 598                 |
| 9                    | Debt charges .....   | 995            | 594                  | 7,601         | 6,821 <sup>2</sup>  |
| 10                   | Utilities and other municipal enterprises (deficits and levies)..... | 374            | 1                    | 72            | 347                 |
| 11                   | Provision for reserves .....   | 32             | 21                   | 705           | 370                 |
| 12                   | Capital expenditure provided out of revenue .....                    | 597            | 12                   | 764           | 296                 |
| 13                   | Joint or special expenditures .....                                  | —              | —                    | 383           | —                   |
| 14                   | Miscellaneous expenditures .....                                     | 56             | 12                   | 304           | 646                 |
| 15                   | <b>Total expenditures .....</b>                                      | <b>5,059</b>   | <b>2,461</b>         | <b>38,008</b> | <b>32,480</b>       |

<sup>1</sup> "Social Welfare" included in "Health".<sup>2</sup> Debt charges for education included in "Education".

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1958, by Provinces

| No.                  | Items                                  | Newfoundland | Prince Edward Island | Nova Scotia    | New Brunswick  |
|----------------------|--|--------------|----------------------|----------------|----------------|
| thousands of dollars |  |              |                      |                |                |
|                      | Assessed valuations:                   |              |                      |                |                |
| 1                    | Real property .....                    | ..           | ..                   | 523,410        | 384,408        |
| 2                    | Business .....                         | ..           | ..                   | 29,426         | 26,971         |
| 3                    | Other <sup>1</sup> .....               | ..           | ..                   | 88,504         | 104,224        |
| 4                    | <b>Total assessed valuations .....</b> | <b>..</b>    | <b>..</b>            | <b>641,340</b> | <b>515,603</b> |
| 5                    | Total taxation.....                    | ..           | ..                   | 29,087         | 24,889         |
| 6                    | Tax collections .....                  | ..           | ..                   | 28,687         | 24,329         |
| 7                    | Ratio, collections to taxation ..... % | ..           | ..                   | 98.62          | 97.75          |

<sup>1</sup> Mostly personal property.

**TABLE 6. Expenditures (Preliminary) 1958, by Provinces**

| Quebec <sup>4</sup>  | Ontario              | Manitoba | Saskatchewan        | Alberta | British Columbia    | Total     | No. |
|----------------------|----------------------|----------|---------------------|---------|---------------------|-----------|-----|
| thousands of dollars |                      |          |                     |         |                     |           |     |
| 33,718               | 43,213               | 5,217    | 6,689               | 7,369   | 9,827               | 112,288   | 1   |
| 41,243               | 79,858               | 8,935    | 6,051               | 13,783  | 21,672              | 180,243   | 2   |
| 48,851               | 93,691               | 12,179   | 19,956              | 23,730  | 12,818              | 217,147   | 3   |
| 9,000                | 28,447               | 2,539    | 2,439               | 4,628   | 4,940               | 53,825    | 4   |
| 15,680               | 22,120               | 2,846    | 4,512               | 9,753   | 2,931               | 62,661    | 5   |
| 3,351                | 33,693               | 3,168    | 3,060               | 3,338   | 10,299              | 59,693    | 6   |
| 71,648               | 162,681 <sup>2</sup> | 22,225   | 32,045 <sup>2</sup> | 31,962  | 42,273 <sup>3</sup> | 387,786   | 7   |
| 8,303                | 21,234               | 1,899    | 2,649               | 3,981   | 6,149               | 45,955    | 8   |
| 98,996               | 118,269 <sup>2</sup> | 10,378   | 8,232 <sup>2</sup>  | 30,302  | 21,271              | 303,459   | 9   |
| 2,722                | 2,081                | 758      | 311                 | 1,764   | 1,336               | 9,766     | 10  |
| 2,681                | 6,579                | 1,635    | 1,645               | 799     | 1,838               | 16,305    | 11  |
| 5,997                | 17,965               | 3,030    | 3,287               | 6,088   | 6,297               | 44,333    | 12  |
| —                    | 5,184                | 295      | 53                  | 428     | 457                 | 6,800     | 13  |
| 1,644                | 6,202                | 769      | 1,478               | 2,583   | 1,213               | 14,907    | 14  |
| 343,834              | 641,217              | 75,873   | 92,407              | 140,508 | 143,321             | 1,515,168 | 15  |

<sup>3</sup> Includes an undisclosed amount of debt charges for education.<sup>4</sup> Figures for Quebec are estimated.**TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1958, by Provinces**

| Quebec               | Ontario   | Manitoba  | Saskatchewan | Alberta   | British Columbia | No. |
|----------------------|-----------|-----------|--------------|-----------|------------------|-----|
| thousands of dollars |           |           |              |           |                  |     |
| ..                   | 7,372,090 | 956,568   | 1,027,721    | 1,394,120 | 1,894,164        | 1   |
| ..                   | 941,435   | 40,888    | 50,225       | 69,355    | ..               | 2   |
| ..                   | —         | 8,183     | 300          | 41,333    | —                | 3   |
| ..                   | 8,313,525 | 1,005,639 | 1,078,246    | 1,504,808 | 1,894,164        | 4   |
| ..                   | 463,609   | 56,179    | 69,644       | 90,411    | 100,603          | 5   |
| ..                   | 464,575   | 55,262    | 70,358       | 89,485    | 98,987           | 6   |
| ..                   | 100,21    | 98,37     | 101,02       | 98,98     | 98,39            | 7   |

TABLE 8. Revenues (Estimated) 1959, by Provinces

| No. | Items  | Newfoundland         | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|--|----------------------|----------------------|---------------|---------------|
|     |  | thousands of dollars |                      |               |               |
|     | Taxation for municipal purposes:                       |                      |                      |               |               |
|     | General:   |                      |                      |               |               |
| 1   | Real property .....                                    | 2,198                | 420                  | 10,766        | 2,796         |
| 2   | Personal property .....                                | 39                   | 162                  | 2,147         | 4,084         |
| 3   | Business .....   | 767                  | 206                  | 1,392         | 1,686         |
| 4   | Other .....  | 591                  | 124 <sup>1</sup>     | 1,352         | 2,415         |
| 5   | <b>Total general</b> .....                             | <b>3,595</b>         | <b>912</b>           | <b>15,657</b> | <b>10,981</b> |
| 6   | Special assessments and charges .....                  | 5                    | 10                   | 194           | 128           |
| 7   | <b>Total taxation for municipal purposes</b> .....     | <b>3,600</b>         | <b>922</b>           | <b>15,851</b> | <b>11,109</b> |
| 8   | Taxation for school purposes .....                     | ...                  | 1,200                | 14,724        | 15,138        |
| 9   | <b>Total taxation</b> .....                            | <b>3,600</b>         | <b>2,122</b>         | <b>30,575</b> | <b>26,247</b> |
| 10  | Licences and permits .....                             | 116                  | 45                   | 384           | 177           |
| 11  | Interest, tax penalties, etc. ....                     | 2                    | 12                   | 408           | 207           |
|     | Contributions, grants and subsidies:                   |                      |                      |               |               |
|     | Governments:   |                      |                      |               |               |
| 12  | Dominion .....   | 21                   | 69                   | 1,978         | 1,241         |
| 13  | Provincial .....                                       | 1,117                | 388                  | 2,335         | 4,692         |
| 14  | Other municipal .....                                  | —                    | —                    | 4             | —             |
|     | Government enterprises:                                |                      |                      |               |               |
| 15  | Dominion .....   | 12                   | 3                    | 256           | 91            |
| 16  | Provincial .....                                       | —                    | —                    | 68            | —             |
| 17  | Own municipal .....                                    | 111                  | 111                  | 224           | 157           |
| 18  | Other contributions .....                              | 120                  | 1                    | 43            | 86            |
| 19  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,381</b>         | <b>572</b>           | <b>4,908</b>  | <b>6,267</b>  |
| 20  | Debenture debt charges recoverable .....               | 305                  | 42                   | 925           | 1,110         |
| 21  | Miscellaneous revenues .....                           | 221                  | 49                   | 1,163         | 745           |
| 22  | <b>Total revenues</b> .....                            | <b>5,625</b>         | <b>2,842</b>         | <b>38,363</b> | <b>34,753</b> |

<sup>1</sup> Includes Charlottetown "Poll tax" of 101 for educational purposes.

TABLE 8. Revenues (Estimated) 1959, by Provinces

| Quebec               | Ontario | Manitoba            | Saskatchewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|---------|---------------------|--------------|---------|---------------------|-----------|-----|
| thousands of dollars |         |                     |              |         |                     |           |     |
| 91,107               | 229,505 | 23,787 <sup>2</sup> | 31,931       | 39,677  | 51,521              | 483,708   | 1   |
| ...                  | ...     | <sup>2</sup>        | ...          | ...     | ...                 | 6,432     | 2   |
| 20,867               | 35,885  | 4,493               | 1,589        | 6,842   | 3,279               | 77,006    | 3   |
| 43,273               | 140     | 415                 | 1,213        | 51      | 836                 | 50,410    | 4   |
| 155,247              | 265,530 | 28,695              | 34,733       | 46,570  | 55,636              | 617,556   | 5   |
| 18,000               | 17,621  | 4,645               | 2,614        | 8,729   | 4,855               | 56,801    | 6   |
| 173,247              | 283,151 | 33,340              | 37,347       | 55,299  | 60,491              | 674,357   | 7   |
| 121,000              | 220,750 | 25,292              | 35,552       | 44,174  | 50,533              | 528,363   | 8   |
| 294,247              | 503,901 | 58,632              | 72,899       | 99,473  | 111,024             | 1,202,720 | 9   |
| 5,542                | 6,330   | 1,216               | 1,727        | 1,983   | 5,851               | 23,371    | 10  |
| —                    | 3,982   | 1,128               | 1,203        | 1,312   | 1,291               | 9,545     | 11  |
| 2,000                | 10,357  | 1,233               | ..           | 1,350   | 1,546               | ..        | 12  |
| 7,275                | 100,681 | 8,210               | ..           | 22,991  | 20,112              | ..        | 13  |
| —                    | 5,590   | —                   | ..           | —       | —                   | ..        | 14  |
| —                    | 1,163   | 649                 | ..           | 413     | 501                 | ..        | 15  |
| —                    | 2,254   | 412                 | ..           | —       | 216                 | ..        | 16  |
| 18,060               | 1,619   | 1,322               | ..           | 6,291   | 2,471               | ..        | 17  |
| 1,000                | 1,136   | 584                 | ..           | 194     | 316                 | ..        | 18  |
| 28,335               | 122,800 | 12,410              | 14,759       | 31,239  | 25,162              | 247,833   | 19  |
| 25,756               | 34,308  | 3,489               | 2,143        | 7,062   | 4,185               | 79,325    | 20  |
| 18,820               | 25,405  | 2,709               | 3,840        | 7,591   | 8,890               | 69,433    | 21  |
| 372,700              | 696,726 | 79,584              | 96,571       | 148,660 | 156,403             | 1,632,227 | 22  |

<sup>2</sup> "Personal property tax" included in "Real property tax".



TABLE 9. Expenditures (Estimated) 1959, by Provinces

| No.                  | Items   | Newfoundland   | Prince Edward Island | Nova Scotia   | New Brunswick       |
|----------------------|---|----------------|----------------------|---------------|---------------------|
| thousands of dollars |   |                |                      |               |                     |
| 1                    | General government .....  | 828            | 175                  | 2,776         | 2,695               |
| 2                    | Protection to persons and property .....                              | 303            | 278                  | 5,115         | 3,591               |
| 3                    | Public works .....  | 1,601          | 303                  | 2,299         | 2,296               |
| 4                    | Sanitation and waste removal .....                                    | 444            | 7                    | 884           | 520                 |
| 5                    | Health .....  | 7 <sup>1</sup> | 12                   | 2,484         | 1,673               |
| 6                    | Social welfare .....  | <sup>1</sup>   | 21                   | 1,691         | 1,119               |
| 7                    | Education .....   | —              | 1,170                | 12,950        | 12,671 <sup>2</sup> |
| 8                    | Recreation and community services .....                               | 276            | 66                   | 904           | 663                 |
| 9                    | Debt charges .....  | 1,232          | 689                  | 8,130         | 7,340 <sup>2</sup>  |
| 10                   | Utilities and other municipal enterprises (deficits and levies) ..... | 401            | 1                    | 77            | 373                 |
| 11                   | Provision for reserves .....  | 33             | 21                   | 653           | 363                 |
| 12                   | Capital expenditures provided out of revenue .....                    | 433            | 13                   | 725           | 192                 |
| 13                   | Joint or special expenditures .....                                   | —              | —                    | 432           | —                   |
| 14                   | Miscellaneous expenditures .....                                      | 33             | 15                   | 292           | 692                 |
| 15                   | <b>Total expenditures .....</b>                                       | <b>5,591</b>   | <b>2,771</b>         | <b>39,412</b> | <b>34,188</b>       |

<sup>1</sup> "Social welfare" included in "Health".

TABLE 10. Assessed Valuations and Taxation (Estimated) 1959, by Provinces

| No.                  | Items                                  | Newfoundland | Prince Edward Island | Nova Scotia    | New Brunswick  |
|----------------------|--|--------------|----------------------|----------------|----------------|
| thousands of dollars |  |              |                      |                |                |
|                      | Assessed valuations:                   |              |                      |                |                |
| 1                    | Real property .....                    | ..           | ..                   | 562,115        | 390,757        |
| 2                    | Business .....                         | ..           | ..                   | 29,311         | 27,592         |
| 3                    | Other <sup>1</sup> .....               | ..           | ..                   | 87,577         | 105,072        |
| 4                    | <b>Total assessed valuations .....</b> | <b>..</b>    | <b>..</b>            | <b>679,003</b> | <b>523,421</b> |
| 5                    | <b>Total taxation .....</b>            | <b>..</b>    | <b>..</b>            | <b>30,575</b>  | <b>26,247</b>  |

<sup>1</sup> Mostly personal property.

TABLE 9. Expenditures (Estimated) 1959, by Provinces

| Quebec               | Ontario              | Manitoba | Saskatchewan        | Alberta | British<br>Columbia | Total     | No. |
|----------------------|----------------------|----------|---------------------|---------|---------------------|-----------|-----|
| thousands of dollars |                      |          |                     |         |                     |           |     |
| 36,023               | 47,983               | 5,574    | 6,755               | 8,007   | 10,788              | 121,604   | 1   |
| 44,567               | 86,847               | 9,538    | 6,633               | 15,050  | 24,001              | 195,923   | 2   |
| 54,992               | 102,840              | 12,068   | 20,299              | 22,313  | 13,775              | 232,786   | 3   |
| 9,819                | 31,056               | 2,668    | 2,432               | 4,914   | 5,577               | 58,321    | 4   |
| 15,828               | 17,465               | 2,629    | 4,607               | 9,030   | 2,702               | 56,437    | 5   |
| 3,157                | 38,198               | 3,586    | 3,490               | 3,307   | 10,995              | 65,564    | 6   |
| 76,761               | 182,888 <sup>2</sup> | 24,229   | 33,209 <sup>2</sup> | 35,163  | 48,502 <sup>3</sup> | 427,543   | 7   |
| 7,821                | 23,956               | 2,095    | 2,716               | 4,208   | 6,018               | 48,723    | 8   |
| 110,410              | 131,658 <sup>2</sup> | 10,802   | 9,537 <sup>2</sup>  | 32,929  | 23,056              | 335,783   | 9   |
| 2,564                | 2,226                | 874      | 309                 | 1,679   | 1,614               | 10,118    | 10  |
| 2,526                | 6,925                | 1,598    | 1,720               | 771     | 1,664               | 16,274    | 11  |
| 5,649                | 18,049               | 3,136    | 3,072               | 5,281   | 6,170               | 42,720    | 12  |
| —                    | 5,612                | 314      | 57                  | 482     | 510                 | 7,407     | 13  |
| 1,549                | 5,502                | 775      | 1,551               | 2,673   | 1,126               | 14,208    | 14  |
| 371,666              | 701,205              | 79,886   | 96,387              | 145,807 | 156,498             | 1,633,411 | 15  |

<sup>2</sup> Debt charges for education included in "Education".<sup>3</sup> Includes an undisclosed amount of debt charges for education.

TABLE 10. Assessed Valuations and Taxation (Estimated) 1959, by Provinces

| Quebec               | Ontario   | Manitoba  | Saskatchewan | Alberta   | British<br>Columbia | No. |
|----------------------|-----------|-----------|--------------|-----------|---------------------|-----|
| thousands of dollars |           |           |              |           |                     |     |
| ..                   | 7,665,397 | 987,852   | 1,086,531    | 1,515,655 | 2,067,921           | 1   |
| ..                   | 1,067,334 | 42,122    | 54,957       | 76,075    | ..                  | 2   |
| ..                   | —         | 8,460     | 300          | ...       | —                   | 3   |
| ..                   | 8,732,731 | 1,038,434 | 1,141,788    | 1,591,730 | 2,067,921           | 4   |
| ..                   | 526,386   | 58,632    | 72,899       | 99,473    | 111,024             | 5   |

## ESTIMATING AND SAMPLING PROCEDURES

## Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, assessed valuations, etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \text{Estimate of Total (current)}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \text{Estimate of Total (current)}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates should be made only for specific items of revenue, expenditure, assessed valuation, etc. Totals and sub-totals should not be estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method of estimation provided excellent estimates for two principal

sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

## Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods should be used as are used in the "actual" compilations. However, where possible, the most recent data available should be used when applying these methods.

## Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

## Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to total taxation could differ markedly from one town to another within the group. Therefore, the problem



occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increased the probability of error. Base information was submitted to the provincial governments for publication by the municipal auditors, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled was obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### Description of Revised Sample

The revised sample, based on 1956 Census of Population data was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection was retained, and, consequently, all the larger municipalities have again been included.

Prior to describing the revised sample selection technique, the limitations of the original sample should be reviewed as follows:

(a) When the sample was designed, one stratification pattern as well as a standard rate of selection was used throughout the selection covering all

provinces. As a result compilation of estimates for individual provinces placed undue emphasis on large provinces.

(b) The understanding prior to the sample design was that all provinces would present financial data in their respective municipal reports according to a standard classification of municipalities. This was a recommendation of the Continuing Committee appointed at the 1947 Dominion-Provincial Conference on Municipal Statistics. As most provinces did not implement this recommendation it became necessary to extract the base data from provincial municipal reports.

(c) Little or no allowance was made for non-response. Of the 53 non-self-representing "cells", 17 were each represented by only one municipality, and 13 by only two municipalities. Consequently 30 of the 53 sample "cells" of the original sample were under-represented. In practice it was found that three municipalities per "cell" is the minimum representation to provide for the non-response factor.

### Method of Selecting Revised Sample

As it was unlikely that there would be any change in the format of provincial municipal reports before the 1961 Census, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000-14,999 with selection rate of 1 in 3,  
 population of 2,000-4,999 with selection rate of 1 in 10,  
 population of 1,000-1,999 with selection rate of 1 in 20,  
 population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of advance 1956 Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement, but allowance was made for sufficient variation in the rate of selection to accommodate non-response.



Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

#### **Newfoundland:**

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

#### **Prince Edward Island:**

There is no municipal report or base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

#### **Nova Scotia:**

There was no need to select new sample municipalities for Nova Scotia since those selected from the 1951 Census of Population remained representative of their respective strata. It was necessary to change only the limits of the strata to conform more readily with the provincial report of municipal statistics. The self-representing municipalities of (a) those comprising the Metropolitan Area of Halifax, (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over, remained unchanged. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

#### **New Brunswick:**

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John remained self-representing as were the remaining three cities and the two villages. It was necessary to sample only for towns and counties. Four of the 19 towns and five of the 13 counties were selected on a random basis after each group was listed in descending order of population size based on the 1956 Census. In New Brunswick, as in Nova Scotia, greater emphasis with respect to rate of selection was allotted to the larger municipalities in each group.

**Note:** Prior to the survey of 1957-58, analysis of the relative importance of the self-representing versus the non-self-representing municipalities with respect to the item "total taxation" indicated:

- (a) the self-representing accounted for 50% of total;
- (b) towns accounted for 14% of total or 28% of the portion to be estimated; and
- (c) counties therefore accounted for 36% of total or 72% of the portion to be estimated.

Because the relative importance of counties was so great and the fact that five of the thirteen were already being surveyed, it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all 13 counties.

#### **Quebec:**

Arrangements have not as yet been completed for sampling the financial statistics of Quebec municipalities and the preparation of statistics based thereon. When such arrangements are made the sampling technique will be suitably adapted but will be similar to that used for other provinces.

#### **Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs 1955 Annual Report of Municipal Statistics. The classification contained in that report was by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the 1955 report was used to select the Ontario sample. Assessed population figures were used in place of 1956 census population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 24 municipalities in the five metropolitan areas, only 14 were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

#### **Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

**Saskatchewan:**

Stratification of the sample was changed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages for the 1957-1958 survey. Villages were too numerous to list in descending order of population. In order to make the required selection, a frequency distribution with population ranges of 100 was made to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

**Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used to replace the population size strata of the original sample. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to their recent formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

**British Columbia:**

Approximately the same representation was provided for in the revised sample. But to conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification previously used. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.









CATALOGUE No.

68-203

ANNUAL

Canada. Statistics, Bureau of



# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1959 and 1960

Revenue and Expenditure

PRELIMINARY 1959 - ESTIMATES 1960



*Published by Authority, of*  
The Honourable Gordon Churchill, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Public Finance Section

October, 1960  
8502-527

Price 50 cents

Reports Published by the  
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## **SYMBOLS**

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.

## INTRODUCTION

This report is the fourth of an annual series presenting estimated revenues, expenditures, assessed valuations and tax collections of municipal governments. Estimated gross debenture debt issued and outstanding at the year end has again been included.

The report "Financial Statistics of Municipal Governments—Actual", which is based on provincial compilations of municipal statistics, other provincial documents, and annual reports of local governments, can be compiled only after those sources are published. The Dominion-Provincial Conferences on Municipal Statistics, convinced of the need for earlier indication of trends in municipal financial statistics, approved a proposal for a statistical survey which would permit estimation of such statistics from returns obtained from a sampling of municipal financial statements and budgets. This report presents such sample-based estimates for 1959 and 1960.

Municipal financial statistics for Canada and its provinces are now available in three stages, corresponding to those in effect for financial statistics of provincial governments, namely:

**Actual:** The source of "actual" statistics is the published municipal financial statistics of provincial government departments and financial reports of local government bodies.

**Preliminary:** Municipal "preliminary" statistics are estimates derived from a sample of "actual" figures, audited or unaudited.

**Estimated:** Municipal "estimates" are derived from a sample of municipal budgets.

Thanks are due to the provincial and municipal officials for their assistance.

It should be emphasized that the above procedure is made possible by the development to date of uniform municipal accounting and reporting.

For the purpose of determining trends, the estimates for 1959 and 1960 are presented in totals for each province alongside "actual" 1958 figures. These will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1958". The 1959 and 1960 data are also presented in a form which will facilitate inter-provincial comparison. Estimated revenue and expenditure figures for Quebec are also shown for 1959 and 1960 but were derived from a projection of trend technique rather than from a projection of sample results. It was necessary to use 1958 "preliminary" data for Newfoundland and Quebec as the "actual" data were not available.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders inter-provincial comparison impossible, except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces. In both Prince Edward Island and Quebec the school authorities' fiscal year ends the previous June 30, and British Columbia rural district school taxes were extracted from the Provincial Public Accounts. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

August 26, 1960.

**TABLE 1. Gross Debenture Debt as at December 31, 1958, 1959 and 1960, by Provinces**

| Province                   | 1958<br>Actual | 1959<br>Preliminary | 1960<br>Estimated |
|----------------------------|----------------|---------------------|-------------------|
| thousands of dollars       |                |                     |                   |
| Newfoundland .....         | 13,991         | 14,526              | 15,513            |
| Prince Edward Island ..... | 7,366          | 7,951               | 8,210             |
| Nova Scotia.....           | 75,106         | 81,326              | 90,346            |
| New Brunswick.....         | 78,495         | 83,900              | 85,081            |
| Quebec.....                | 1,045,370      | ..                  | ..                |
| Ontario.....               | 1,248,234      | 1,420,982           | 1,597,579         |
| Manitoba .....             | 120,503        | 133,737             | 145,444           |
| Saskatchewan .....         | 110,326        | 123,058             | 138,377           |
| Alberta.....               | 350,394        | 402,961             | 434,960           |
| British Columbia .....     | 354,751        | 399,797             | 427,474           |

TABLE 2. Revenues 1958, 1959 and 1960, by Provinces

| No. | Items  | Newfoundland             |                   |                   | Prince Edward Island |                          |                   |
|-----|--|--------------------------|-------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1960<br>Estimated | 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated |
|     |  | thousands of dollars     |                   |                   |                      |                          |                   |
|     | Taxation for municipal purposes:                       |                          |                   |                   |                      |                          |                   |
|     | General:   |                          |                   |                   |                      |                          |                   |
| 1   | Real property .....                                    | 2,020                    | 2,194             | 2,195             | 376                  | 347                      | 357               |
| 2   | Personal property .....                                | 32                       | 6                 | 6                 | 163                  | 166                      | 169               |
| 3   | Business .....   | 761                      | 808               | 803               | 212                  | 213                      | 213               |
| 4   | Other .....  | 597                      | 579               | 596               | 135 <sup>1</sup>     | 135 <sup>1</sup>         | 135 <sup>1</sup>  |
| 5   | <b>Total general</b> .....                             | <b>3,410</b>             | <b>3,587</b>      | <b>3,600</b>      | <b>886</b>           | <b>861</b>               | <b>874</b>        |
| 6   | Special assessments and charges .....                  | —                        | 5                 | 3                 | 6                    | 6                        | 6                 |
| 7   | <b>Total taxation for municipal purposes</b> .....     | <b>3,410</b>             | <b>3,592</b>      | <b>3,603</b>      | <b>892</b>           | <b>867</b>               | <b>880</b>        |
| 8   | Taxation for school purposes .....                     | ..                       | ..                | ..                | 1,172                | 1,280                    | 1,398             |
| 9   | <b>Total taxation</b> .....                            | <b>3,410</b>             | <b>3,592</b>      | <b>3,603</b>      | <b>2,064</b>         | <b>2,147</b>             | <b>2,278</b>      |
| 10  | Licences and permits .....                             | 122                      | 122               | 135               | 49                   | 54                       | 51                |
| 11  | Interest, tax penalties, etc. ....                     | 1                        | 6                 | 5                 | 3                    | 3                        | 3                 |
|     | Contributions, grants and subsidies:                   |                          |                   |                   |                      |                          |                   |
|     | Governments:   |                          |                   |                   |                      |                          |                   |
| 12  | Dominion .....   | 26                       | 81                | 81                | 67                   | 71                       | 73                |
| 13  | Provincial .....                                       | 1,100                    | 950               | 968               | 290                  | 304                      | 307               |
| 14  | Other municipal .....                                  | —                        | —                 | —                 | —                    | —                        | —                 |
|     | Government enterprises:                                |                          |                   |                   |                      |                          |                   |
| 15  | Dominion .....   | 10                       | 70                | 76                | 8                    | 8                        | 8                 |
| 16  | Provincial .....                                       | —                        | —                 | —                 | —                    | —                        | —                 |
| 17  | Own municipal .....                                    | 194                      | 162               | 192               | 104                  | 92                       | 95                |
| 18  | Other contributions .....                              | 120                      | 205               | 205               | 1                    | 1                        | 1                 |
| 19  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,450</b>             | <b>1,468</b>      | <b>1,522</b>      | <b>470</b>           | <b>476</b>               | <b>484</b>        |
| 20  | Debenture debt charges recoverable .....               | 282                      | 292               | 293               | 75                   | 81                       | 72                |
| 21  | Miscellaneous revenues .....                           | 319                      | 462               | 484               | 50                   | 48                       | 47                |
| 22  | <b>Total revenues</b> .....                            | <b>5,584</b>             | <b>5,942</b>      | <b>6,042</b>      | <b>2,711</b>         | <b>2,809</b>             | <b>2,935</b>      |

<sup>1</sup> Includes Charlottetown poll tax for educational purposes.<sup>2</sup> "Other" includes: Sales tax of 35,630 in 1958 and of an undisclosed amount for 1959 and 1960.

TABLE 2. Revenues 1958, 1959 and 1960, by Provinces

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec                   |                      |                      | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|--------------------------|----------------------|----------------------|-----|
| 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Prelimi-<br>nary | 1959<br>Estimated    | 1960<br>Estimated    |     |
| thousands of dollars |                          |                   |                |                          |                   |                          |                      |                      |     |
| 9,827                | 10,333                   | 11,200            | 2,185          | 1,876                    | 1,554             | 88,130                   | 95,180               | 102,794              | 1   |
| 2,738                | 2,360                    | 2,376             | 3,968          | 4,308                    | 4,399             | ...                      | ...                  | ...                  | 2   |
| 1,398                | 1,392                    | 1,483             | 1,579          | 1,598                    | 1,684             | 18,000                   | 20,160               | 22,580               | 3   |
| 1,264                | 1,349                    | 1,163             | 2,368          | 2,466                    | 2,586             | 40,580 <sup>2</sup>      | 43,109 <sup>2</sup>  | 45,029 <sup>2</sup>  | 4   |
| <b>15,227</b>        | <b>15,434</b>            | <b>16,222</b>     | <b>10,100</b>  | <b>10,248</b>            | <b>10,223</b>     | <b>146,710</b>           | <b>158,449</b>       | <b>170,403</b>       | 5   |
| 194                  | 277                      | 287               | 165            | 172                      | 178               | 19,493                   | 26,315               | 35,525               | 6   |
| <b>15,421</b>        | <b>15,711</b>            | <b>16,509</b>     | <b>10,265</b>  | <b>10,420</b>            | <b>10,401</b>     | <b>166,203</b>           | <b>184,764</b>       | <b>203,928</b>       | 7   |
| 13,641               | 15,601                   | 17,543            | 15,276         | 16,701                   | 18,240            | 113,697 <sup>3</sup>     | 125,067 <sup>3</sup> | 137,574 <sup>3</sup> | 8   |
| <b>29,062</b>        | <b>31,312</b>            | <b>34,052</b>     | <b>25,541</b>  | <b>27,121</b>            | <b>28,641</b>     | <b>279,900</b>           | <b>309,831</b>       | <b>343,502</b>       | 9   |
| 370                  | 373                      | 388               | 210            | 238                      | 257               | 5,188                    | 5,408                | 5,408                | 10  |
| 389                  | 410                      | 390               | 207            | 216                      | 215               | 3,296                    | ..                   | ..                   | 11  |
| 2,010                | 2,073                    | 2,159             | 1,625          | 1,826                    | 1,871             | 1,868                    | 2,055                | 2,260                | 12  |
| 3,282                | 3,319                    | 3,522             | 4,899          | 5,289                    | 5,472             | 6,621                    | 7,945                | 9,534                | 13  |
| —                    | —                        | —                 | —              | —                        | —                 | —                        | —                    | —                    | 14  |
| 282                  | 304                      | 341               | 169            | 160                      | 161               | —                        | —                    | —                    | 15  |
| 131                  | 135                      | 137               | —              | —                        | —                 | —                        | —                    | —                    | 16  |
| 196                  | 199                      | 213               | 246            | 234                      | 242               | 18,975                   | 21,821               | 25,094               | 17  |
| 290                  | 227                      | 217               | 22             | 23                       | 23                | 800                      | 701                  | 520                  | 18  |
| <b>6,191</b>         | <b>6,257</b>             | <b>6,589</b>      | <b>6,961</b>   | <b>7,532</b>             | <b>7,769</b>      | <b>28,264</b>            | <b>32,522</b>        | <b>37,408</b>        | 19  |
| 940                  | 994                      | 988               | 1,136          | 1,186                    | 1,383             | 24,185                   | 29,022               | 34,826               | 20  |
| 1,353                | 1,306                    | 1,383             | 686            | 723                      | 843               | 12,033                   | 13,429               | 9,962                | 21  |
| <b>38,305</b>        | <b>40,652</b>            | <b>43,790</b>     | <b>34,741</b>  | <b>37,016</b>            | <b>39,108</b>     | <b>352,866</b>           | <b>390,212</b>       | <b>431,106</b>       | 22  |

<sup>3</sup> "Taxation for school purposes" includes: Sales tax of 20,939 in 1958 and an undisclosed amount for 1959 and 1960.



TABLE 2. Revenues 1958, 1959 and 1960, by Provinces — Concluded

| No. | Items  | Ontario              |                          |                   | Manitoba       |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
|     |  | 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Prelimi-<br>nary | 1960<br>Estimated |
|     |  | thousands of dollars |                          |                   |                |                          |                   |
|     | Taxation for municipal purposes:                       |                      |                          |                   |                |                          |                   |
|     | General:   |                      |                          |                   |                |                          |                   |
| 1   | Real property .....                                    | 225,627              | 239,227                  | 259,291           | 24,359         | 24,246                   | 24,088            |
| 2   | Personal property .....                                | ...                  | ...                      | ...               | 4              | 4                        | 4                 |
| 3   | Business .....   | 28,795               | 35,577                   | 38,397            | 4,448          | 4,654                    | 5,197             |
| 4   | Other .....  | 171                  | 167                      | 167               | 452            | 474                      | 498               |
| 5   | <b>Total general</b> .....                             | <b>254,593</b>       | <b>274,971</b>           | <b>297,855</b>    | <b>29,259</b>  | <b>29,374</b>            | <b>29,783</b>     |
| 6   | Special assessments and charges .....                  | 16,198               | 16,775                   | 17,336            | 4,387          | 4,785                    | 5,174             |
| 7   | <b>Total taxation for municipal purposes</b> .....     | <b>270,791</b>       | <b>291,746</b>           | <b>315,191</b>    | <b>33,646</b>  | <b>34,159</b>            | <b>34,957</b>     |
| 8   | Taxation for school purposes .....                     | 198,679              | 229,851                  | 246,660           | 23,320         | 26,008                   | 27,626            |
| 9   | <b>Total taxation</b> .....                            | <b>469,470</b>       | <b>521,597</b>           | <b>561,851</b>    | <b>56,966</b>  | <b>60,167</b>            | <b>62,583</b>     |
| 10  | Licences and permits .....                             | 6,777                | 6,763                    | 6,706             | 1,265          | 1,404                    | 1,400             |
| 11  | Interest, tax penalties, etc. ....                     | 4,730                | 5,300                    | 4,957             | 1,055          | 1,109                    | 1,212             |
|     | Contributions, grants and subsidies:                   |                      |                          |                   |                |                          |                   |
|     | Governments:   |                      |                          |                   |                |                          |                   |
| 12  | Dominion .....   | 10,096               | 11,129                   | 11,518            | 1,212          | 1,222                    | 1,256             |
| 13  | Provincial .....                                       | 92,669               | 102,529                  | 103,488           | 7,897          | 7,871                    | 7,335             |
| 14  | Other municipal .....                                  | 6,664                | 7,026                    | 6,987             | —              | —                        | —                 |
|     | Government enterprises:                                |                      |                          |                   |                |                          |                   |
| 15  | Dominion .....   | 1,065                | 1,264                    | 1,429             | 553            | 565                      | 546               |
| 16  | Provincial .....                                       | 2,617                | 2,638                    | 2,784             | 607            | 611                      | 609               |
| 17  | Own municipal .....                                    | 1,067                | 1,011                    | 1,147             | 1,278          | 1,232                    | 1,312             |
| 18  | Other contributions .....                              | 1,055                | 791                      | 530               | 530            | 503                      | 508               |
| 19  | <b>Total contributions, grants and subsidies</b> ..... | <b>115,233</b>       | <b>126,388</b>           | <b>127,883</b>    | <b>12,077</b>  | <b>12,004</b>            | <b>11,566</b>     |
| 20  | Debenture debt charges recoverable .....               | 31,783               | 36,604                   | 38,325            | 3,810          | 4,221                    | 5,710             |
| 21  | Miscellaneous revenues .....                           | 29,418               | 28,451                   | 27,069            | 1,851          | 2,274                    | 2,908             |
| 22  | <b>Total revenues</b> .....                            | <b>657,411</b>       | <b>725,103</b>           | <b>766,791</b>    | <b>77,024</b>  | <b>81,179</b>            | <b>83,379</b>     |

\* "Personal property tax" included in "Real property tax".

TABLE 2. Revenues 1958, 1959 and 1960, by Provinces — Concluded

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual   | 1959<br>Prelimi-<br>nary | 1960<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                  |                          |                   |     |
| 31,019               | 32,659                   | 35,118            | 37,082         | 40,226                   | 45,492            | 48,514           | 53,262                   | 57,939            | 1   |
| ...                  | ...                      | ...               | 1,921          | ...                      | ...               | ...              | ...                      | ...               | 2   |
| 1,515                | 1,727                    | 1,828             | 5,182          | 5,752                    | 6,415             | 2,998            | 3,265                    | 3,576             | 3   |
| 2,214                | 2,175                    | 2,164             | —              | —                        | —                 | 690              | 718                      | 717               | 4   |
| <b>34,748</b>        | <b>36,561</b>            | <b>39,110</b>     | <b>44,185</b>  | <b>45,978</b>            | <b>51,907</b>     | <b>52,202</b>    | <b>57,245</b>            | <b>62,232</b>     | 5   |
| 1,983                | 2,613                    | 2,859             | 7,492          | 7,977                    | 9,169             | 5,020            | 5,027                    | 5,257             | 6   |
| <b>36,731</b>        | <b>39,174</b>            | <b>41,969</b>     | <b>51,677</b>  | <b>53,955</b>            | <b>61,076</b>     | <b>57,222</b>    | <b>62,272</b>            | <b>67,489</b>     | 7   |
| 34,617               | 35,804                   | 37,823            | 40,584         | 45,785                   | 50,529            | 45,435           | 51,614                   | 58,650            | 8   |
| <b>71,348</b>        | <b>74,978</b>            | <b>79,792</b>     | <b>92,261</b>  | <b>99,740</b>            | <b>111,605</b>    | <b>102,657</b>   | <b>113,886</b>           | <b>126,139</b>    | 9   |
| 1,831                | 1,873                    | 1,866             | 2,018          | 2,153                    | 2,165             | 5,627            | 6,017                    | 6,081             | 10  |
| 1,184                | 1,140                    | 1,101             | 1,324          | 1,505                    | 1,488             | 1,720            | 1,839                    | 1,835             | 11  |
| 89                   | ..                       | ..                | 1,023          | 1,032                    | 1,149             | 2,057            | 2,044                    | 2,051             | 12  |
| 7,649                | ..                       | ..                | 22,253         | 23,518                   | 23,639            | 19,679           | 23,354                   | 24,768            | 13  |
| —                    | ..                       | ..                | —              | —                        | —                 | —                | —                        | —                 | 14  |
| 583                  | ..                       | ..                | 537            | 542                      | 541               | 398              | 566                      | 537               | 15  |
| 347                  | ..                       | ..                | 135            | 145                      | 156               | 181              | 254                      | 209               | 16  |
| 3,317                | ..                       | ..                | 6,705          | 6,965                    | 6,842             | 2,018            | 2,274                    | 2,345             | 17  |
| 582                  | ..                       | ..                | 107            | 153                      | 136               | 337              | 401                      | 431               | 18  |
| <b>12,567</b>        | <b>12,540</b>            | <b>12,993</b>     | <b>30,760</b>  | <b>32,355</b>            | <b>32,463</b>     | <b>24,670</b>    | <b>28,893</b>            | <b>30,341</b>     | 19  |
| 2,694                | 2,972                    | 3,262             | 6,313          | 7,028                    | 7,681             | 3,609            | 3,831                    | 4,319             | 20  |
| 3,976                | 3,802                    | 3,382             | 7,625          | 8,594                    | 8,200             | 9,967            | 10,493                   | 10,733            | 21  |
| <b>93,600</b>        | <b>97,305</b>            | <b>102,396</b>    | <b>140,301</b> | <b>151,375</b>           | <b>163,602</b>    | <b>148,250</b>   | <b>164,959</b>           | <b>179,448</b>    | 22  |

TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces

| No. | Items  | Newfoundland         |                |                | Prince Edward Island |                  |                |
|-----|--|----------------------|----------------|----------------|----------------------|------------------|----------------|
|     |  | 1958 Preliminary     | 1959 Estimated | 1960 Estimated | 1958 Actual          | 1959 Preliminary | 1960 Estimated |
|     |  | thousands of dollars |                |                |                      |                  |                |
| 1   | General government .....   | 704                  | 805            | 892            | 171                  | 171              | 171            |
| 2   | Protection to persons and property .....                             | 275                  | 272            | 296            | 261                  | 274              | 279            |
| 3   | Public works.....  | 1,389                | 1,474          | 1,601          | 236                  | 240              | 243            |
| 4   | Sanitation and waste removal.....                                    | 419                  | 494            | 503            | 7                    | 6                | 6              |
| 5   | Health .....   | 7 <sup>1</sup>       | 8 <sup>1</sup> | 8 <sup>1</sup> | 13                   | 12               | 12             |
| 6   | Social welfare .....   | 1                    | 1              | 1              | 20                   | 25               | 29             |
| 7   | Education .....  | ..                   | ..             | ..             | 1,056                | 1,160            | 1,278          |
| 8   | Recreation and community services .....                              | 211                  | 272            | 324            | 66                   | 59               | 60             |
| 9   | Debt charges.....  | 995                  | 1,080          | 1,217          | 651                  | 660              | 658            |
| 10  | Utilities and other municipal enterprises (deficits and levies)..... | 374                  | 282            | 271            | 39                   | 15               | 18             |
| 11  | Provision for reserves.....  | 32                   | 28             | 31             | 41                   | 43               | 31             |
| 12  | Capital expenditure provided out of revenue .....                    | 597                  | 845            | 777            | 70                   | 97               | 94             |
| 13  | Joint or special expenditures.....                                   | —                    | —              | —              | —                    | —                | —              |
| 14  | Miscellaneous expenditures .....                                     | 56                   | 59             | 59             | 28                   | 20               | 18             |
| 15  | Total expenditures.....  | 5,059                | 5,619          | 5,979          | 2,659                | 2,782            | 2,897          |

<sup>1</sup> "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960, by Provinces

| No. | Items                                  | Newfoundland         |                |                | Prince Edward Island |                  |                |
|-----|--|----------------------|----------------|----------------|----------------------|------------------|----------------|
|     |  | 1958 Preliminary     | 1959 Estimated | 1960 Estimated | 1958 Actual          | 1959 Preliminary | 1960 Estimated |
|     |  | thousands of dollars |                |                |                      |                  |                |
|     | Assessed valuations:                   |                      |                |                |                      |                  |                |
| 1   | Real property .....                    | ..                   | ..             | ..             | 34,482               | 34,491           | 34,567         |
| 2   | Business .....                         | ..                   | ..             | ..             | 7,722                | 7,722            | 7,722          |
| 3   | Other <sup>1</sup> .....               | ..                   | ..             | ..             | 6,999                | 7,002            | 7,103          |
| 4   | <b>Total assessed valuations</b> ..... | ..                   | ..             | ..             | <b>49,203</b>        | <b>49,215</b>    | <b>49,392</b>  |
| 5   | Total taxation .....                   | ..                   | ..             | ..             | 2,064                | 2,147            | 2,278          |
| 6   | Tax collections .....                  | ..                   | ..             | ..             | 1,818                | 2,010            | ...            |
| 7   | Ratio, collections to taxation ..... % | ..                   | ..             | ..             | 88.08                | 93.62            | ...            |

<sup>1</sup> Mostly personal property.

**TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces**

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec         |                   |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|----------------|-------------------|-------------------|-----|
| 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Estimated | 1960<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                |                   |                   |     |
| 2,928                | 2,918                    | 3,123             | 2,672          | 2,839                    | 3,029             | 32,377         | 35,615            | 39,176            | 1   |
| 4,987                | 5,080                    | 5,452             | 3,519          | 3,774                    | 3,976             | 43,521         | 48,308            | 53,622            | 2   |
| 2,133                | 2,219                    | 2,297             | 2,151          | 2,248                    | 2,456             | 50,200         | 55,220            | 60,742            | 3   |
| 894                  | 882                      | 888               | 455            | 467                      | 493               | 8,839          | 9,458             | 10,120            | 4   |
| 3,479                | 3,033                    | 3,019             | 1,840          | 1,611                    | 1,203             | 16,674         | 17,509            | 18,384            | 5   |
| 1,570                | 1,649                    | 1,796             | 1,109          | 1,292                    | 1,268             | 4,310          | 4,615             | 4,926             | 6   |
| 12,295               | 14,068                   | 15,819            | 12,842         | 14,078                   | 15,383            | 75,830         | 84,930            | 95,122            | 7   |
| 900                  | 757                      | 860               | 627            | 628                      | 711               | 9,653          | 10,337            | 11,035            | 8   |
| 7,848                | 8,027                    | 8,571             | 6,977          | 7,537                    | 8,404             | 99,346         | 109,185           | 119,989           | 9   |
| 17                   | 48                       | 45                | 501            | 508                      | 478               | 2,951          | 3,160             | 3,373             | 10  |
| 803                  | 642                      | 671               | 459            | 434                      | 447               | ..             | ..                | ..                | 11  |
| 622                  | 1,298                    | 1,107             | 335            | 267                      | 195               | 5,942          | 6,363             | 6,792             | 12  |
| —                    | —                        | —                 | —              | —                        | —                 | —              | —                 | —                 | 13  |
| 401                  | 481                      | 458               | 751            | 781                      | 815               | 3,156          | 3,380             | 3,607             | 14  |
| <b>38,877</b>        | <b>41,102</b>            | <b>44,106</b>     | <b>34,238</b>  | <b>36,464</b>            | <b>38,858</b>     | <b>352,799</b> | <b>388,080</b>    | <b>426,888</b>    | 15  |

**TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960, by Provinces**

| Nova Scotia              |                          |                   | New Brunswick  |                          |                   | Quebec                   |                   |                   | No. |
|--------------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|--------------------------|-------------------|-------------------|-----|
| 1958<br>Prelimi-<br>nary | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Prelimi-<br>nary | 1959<br>Estimated | 1960<br>Estimated |     |
| thousands of dollars     |                          |                   |                |                          |                   |                          |                   |                   |     |
| 555,212                  | 686,894                  | 719,184           | 415,189        | 447,109                  | 484,485           | 7,167,283                | ..                | ..                | 1   |
| 31,077                   | 29,311                   | 29,896            | 23,416         | 29,603                   | 38,514            | ..                       | ..                | ..                | 2   |
| 111,859                  | 110,783                  | 99,732            | 106,210        | 108,667                  | 110,051           | —                        | ..                | ..                | 3   |
| <b>698,148</b>           | <b>826,988</b>           | <b>848,812</b>    | <b>544,815</b> | <b>585,379</b>           | <b>633,050</b>    | <b>7,167,283</b>         | ..                | ..                | 4   |
| 29,062                   | 31,312                   | 34,052            | 25,541         | 27,121                   | 28,641            | 279,900                  | ..                | ..                | 5   |
| 28,073                   | 30,463                   | ...               | 24,712         | 25,322                   | ...               | ..                       | ..                | ...               | 6   |
| 96.60                    | 97.29                    | ...               | 96.75          | 93.37                    | ...               | ..                       | ..                | ...               | 7   |



TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces — Concluded

| No. | Items  | Ontario              |                          |                   | Manitoba       |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
|     |  | 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Prelimi-<br>nary | 1960<br>Estimated |
|     |  | thousands of dollars |                          |                   |                |                          |                   |
| 1   | General government .....   | 43,401               | 48,780                   | 52,729            | 4,805          | 5,250                    | 5,643             |
| 2   | Protection to persons and property .....                                   | 80,983               | 87,942                   | 95,413            | 8,969          | 9,424                    | 9,885             |
| 3   | Public works .....   | 97,111               | 107,993                  | 109,553           | 12,392         | 12,476                   | 12,875            |
| 4   | Sanitation and waste removal .....   | 29,122               | 31,512                   | 34,296            | 2,759          | 2,928                    | 3,009             |
| 5   | Health .....   | 23,535               | 15,964                   | 15,537            | 2,890          | 2,235                    | 1,949             |
| 6   | Social welfare .....   | 32,922               | 35,482                   | 36,911            | 3,347          | 3,472                    | 3,025             |
| 7   | Education .....  | 160,961              | 190,828                  | 205,004           | 21,515         | 24,071                   | 25,644            |
| 8   | Recreation and community services .....                                    | 21,483               | 24,131                   | 26,134            | 1,743          | 2,039                    | 2,300             |
| 9   | Debt charges .....   | 126,724              | 138,511                  | 149,494           | 11,149         | 12,227                   | 14,282            |
| 10  | Utilities and other municipal enterprises (def-<br>icits and levies) ..... | 2,562                | 3,033                    | 3,120             | 1,033          | 1,079                    | 1,121             |
| 11  | Provision for reserves .....   | 6,078                | 7,213                    | 7,173             | 1,788          | 1,765                    | 1,661             |
| 12  | Capital expenditure provided out of revenue.....                           | 20,178               | 20,458                   | 20,115            | 2,851          | 3,046                    | 3,294             |
| 13  | Joint or special expenditures .....  | 5,292                | 6,426                    | 6,233             | 339            | 307                      | 314               |
| 14  | Miscellaneous expenditures.....  | 7,282                | 6,184                    | 7,220             | 414            | 451                      | 449               |
| 15  | <b>Total expenditures</b> .....  | <b>657,634</b>       | <b>724,457</b>           | <b>768,932</b>    | <b>75,994</b>  | <b>80,770</b>            | <b>85,451</b>     |

TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960  
by Provinces — Concluded

| No. | Items                                  | Ontario              |                          |                   | Manitoba         |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|------------------|--------------------------|-------------------|
|     |  | 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual   | 1959<br>Prelimi-<br>nary | 1960<br>Estimated |
|     |  | thousands of dollars |                          |                   |                  |                          |                   |
|     | Assessed valuations:                   |                      |                          |                   |                  |                          |                   |
| 1   | Real property .....                    | 7,276,869            | 7,647,474                | 8,092,886         | 970,597          | 995,113                  | 1,036,009         |
| 2   | Business .....                         | 928,865              | 976,666                  | 1,024,351         | 41,771           | 44,067                   | 46,815            |
| 3   | Other <sup>2</sup> .....               | —                    | —                        | —                 | 7,488            | 7,598                    | 7,515             |
| 4   | <b>Total assessed valuations</b> ..... | <b>8,205,734</b>     | <b>8,624,140</b>         | <b>9,117,237</b>  | <b>1,019,856</b> | <b>1,046,778</b>         | <b>1,090,339</b>  |
| 5   | Total taxation .....                   | 469,470              | 521,597                  | 561,851           | 56,966           | 60,167                   | 62,583            |
| 6   | Tax collections .....                  | 466,656              | 513,305                  | ...               | 57,081           | 58,857                   | ...               |
| 7   | Ratio, collections to taxation ..... % | 99.40                | 98.41                    | ...               | 100.20           | 97.82                    | ...               |

<sup>2</sup> Mostly personal property.

**TABLE 3. Expenditures 1958, 1959 and 1960, by Provinces — Concluded**

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual   | 1959<br>Prelimi-<br>nary | 1960<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                  |                          |                   |     |
| 6,444                | 6,859                    | 7,185             | 7,376          | 8,223                    | 8,779             | 9,844            | 10,550                   | 11,264            | 1   |
| 6,107                | 6,514                    | 7,060             | 13,782         | 15,651                   | 17,256            | 21,660           | 24,270                   | 26,228            | 2   |
| 18,867               | 19,025                   | 20,391            | 22,038         | 22,779                   | 23,061            | 13,470           | 14,426                   | 15,341            | 3   |
| 2,344                | 2,484                    | 2,680             | 4,722          | 5,131                    | 5,264             | 4,924            | 5,444                    | 6,166             | 4   |
| 5,064                | 5,276                    | 5,416             | 9,338          | 8,171                    | 8,781             | 2,790            | 2,283                    | 2,482             | 5   |
| 3,063                | 2,683                    | 2,516             | 3,319          | 3,118                    | 3,403             | 10,373           | 14,503                   | 15,892            | 6   |
| 32,725               | 34,288                   | 36,424            | 31,689         | 36,316                   | 40,069            | 42,815           | 49,712                   | 56,828            | 7   |
| 2,550                | 2,666                    | 2,862             | 3,990          | 4,517                    | 5,314             | 6,538            | 7,229                    | 7,759             | 8   |
| 9,311                | 10,211                   | 10,933            | 30,854         | 34,102                   | 38,720            | 22,352           | 24,197                   | 26,961            | 9   |
| 356                  | 332                      | 318               | 1,816          | 2,025                    | 2,316             | 1,474            | 1,535                    | 1,515             | 10  |
| 1,435                | 1,385                    | 1,391             | 1,302          | 1,354                    | 1,048             | 2,000            | 1,758                    | 1,842             | 11  |
| 3,080                | 3,371                    | 3,185             | 6,023          | 6,569                    | 6,240             | 6,260            | 6,575                    | 6,814             | 12  |
| —                    | —                        | —                 | 565            | 550                      | 560               | 279              | 263                      | 312               | 13  |
| 1,427                | 1,489                    | 1,476             | 2,550          | 2,640                    | 2,817             | 1,571            | 1,352                    | 1,405             | 14  |
| <b>92,773</b>        | <b>96,583</b>            | <b>101,837</b>    | <b>139,364</b> | <b>151,146</b>           | <b>163,628</b>    | <b>146,350</b>   | <b>164,097</b>           | <b>180,809</b>    | 15  |

**TABLE 4. Assessed Valuations, Taxation and Collections 1958, 1959 and 1960, by Provinces — Concluded**

| Saskatchewan         |                          |                   | Alberta          |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|------------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1958<br>Actual       | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual   | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1958<br>Actual   | 1959<br>Prelimi-<br>nary | 1960<br>Estimated |     |
| thousands of dollars |                          |                   |                  |                          |                   |                  |                          |                   |     |
| 1,057,373            | 1,120,206                | 1,157,164         | 1,387,033        | 1,470,624                | 1,585,928         | 1,562,992        | 1,732,418                | 1,823,850         | 1   |
| 51,489               | 56,791                   | 57,807            | 64,159           | 84,766                   | 94,253            | ..               | ..                       | ..                | 2   |
| 294 <sup>3</sup>     | 294 <sup>3</sup>         | 294 <sup>3</sup>  | 51,058           | ...                      | ...               | —                | —                        | —                 | 3   |
| <b>1,109,156</b>     | <b>1,177,291</b>         | <b>1,215,265</b>  | <b>1,502,250</b> | <b>1,555,390</b>         | <b>1,680,181</b>  | <b>1,562,992</b> | <b>1,732,418</b>         | <b>1,823,850</b>  | 4   |
| 71,348               | 74,978                   | 79,792            | 92,261           | 99,740                   | 111,605           | 102,657          | 113,886                  | 126,139           | 5   |
| 70,690               | 74,821                   | ...               | 92,149           | 98,214                   | ...               | 102,259          | 112,669                  | ...               | 6   |
| 99.07                | 99.79                    | ...               | 99.88            | 98.47                    | ...               | 99.61            | 98.93                    | ...               | 7   |

<sup>3</sup> Special franchise on which taxation is classified "Real property".

TABLE 5. Revenues (Preliminary) 1959, by Provinces

| No. | Items   | Newfoundland <sup>1</sup> | Prince<br>Edward<br>Island | Nova Scotia   | New<br>Brunswick |
|-----|---|---------------------------|----------------------------|---------------|------------------|
|     |   | thousands of dollars      |                            |               |                  |
|     | Taxation for municipal purposes:                      |                           |                            |               |                  |
|     | General:  |                           |                            |               |                  |
| 1   | Real property .....                                   | 2,194                     | 347                        | 10,333        | 1,876            |
| 2   | Personal property .....                               | 6                         | 166                        | 2,360         | 4,308            |
| 3   | Business .....  | 808                       | 213                        | 1,392         | 1,598            |
| 4   | Other .....   | 579                       | 135 <sup>2</sup>           | 1,349         | 2,466            |
| 5   | <b>Total general</b> .....                            | <b>3,587</b>              | <b>861</b>                 | <b>15,434</b> | <b>10,248</b>    |
| 6   | Special assessments and charges .....                 | 5                         | 6                          | 277           | 172              |
| 7   | <b>Total taxation for municipal purposes</b> .....    | <b>3,592</b>              | <b>867</b>                 | <b>15,711</b> | <b>10,420</b>    |
| 8   | Taxation for school purposes .....                    | ..                        | 1,280                      | 15,601        | 16,701           |
| 9   | <b>Total taxation</b> .....                           | <b>3,592</b>              | <b>2,147</b>               | <b>31,312</b> | <b>27,121</b>    |
| 10  | Licences and permits .....                            | 122                       | 54                         | 373           | 238              |
| 11  | Interest, tax penalties, etc. ....                    | 6                         | 3                          | 410           | 216              |
|     | Contributions, grants and subsidies:                  |                           |                            |               |                  |
|     | Governments:  |                           |                            |               |                  |
| 12  | Dominion .....  | 81                        | 71                         | 2,073         | 1,826            |
| 13  | Provincial .....                                      | 950                       | 304                        | 3,319         | 5,289            |
| 14  | Other municipal .....                                 | —                         | —                          | —             | —                |
|     | Government enterprises:                               |                           |                            |               |                  |
| 15  | Dominion .....  | 70                        | 8                          | 304           | 160              |
| 16  | Provincial .....                                      | —                         | —                          | 135           | —                |
| 17  | Own municipal .....                                   | 162                       | 92                         | 199           | 234              |
| 18  | Other contributions .....                             | 205                       | 1                          | 227           | 23               |
| 19  | <b>Total contributions, grants and subsidies</b> .... | <b>1,468</b>              | <b>476</b>                 | <b>6,257</b>  | <b>7,532</b>     |
| 20  | Debenture debt charges recoverable .....              | 292                       | 81                         | 994           | 1,186            |
| 21  | Miscellaneous revenues .....                          | 462                       | 48                         | 1,306         | 723              |
| 22  | <b>Total revenues</b> .....                           | <b>5,942</b>              | <b>2,809</b>               | <b>40,652</b> | <b>37,016</b>    |

<sup>1</sup> Figures for Newfoundland and Quebec are estimated.<sup>2</sup> Includes Charlottetown "Poll tax" for educational purposes.

TABLE 5. Revenues (Preliminary) 1959, by Provinces

| Quebec <sup>1</sup>  | Ontario | Manitoba            | Saskatchewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|---------|---------------------|--------------|---------|---------------------|-----------|-----|
| thousands of dollars |         |                     |              |         |                     |           |     |
| 95,180               | 239,227 | 24,246 <sup>3</sup> | 32,659       | 40,226  | 53,262              | 499,550   | 1   |
| ...                  | ...     |                     | ...          | ...     | ...                 | 6,840     | 2   |
| 20,160               | 35,577  | 4,654               | 1,727        | 5,752   | 3,265               | 75,146    | 3   |
| 43,109               | 167     | 474                 | 2,175        | —       | 718                 | 51,172    | 4   |
| 158,449              | 274,971 | 29,374              | 36,561       | 45,978  | 57,245              | 632,708   | 5   |
| 26,315               | 16,775  | 4,785               | 2,613        | 7,977   | 5,027               | 63,952    | 6   |
| 184,764              | 291,746 | 34,159              | 39,174       | 53,955  | 62,272              | 696,660   | 7   |
| 125,067              | 229,851 | 26,008              | 35,804       | 45,785  | 51,614              | 547,711   | 8   |
| 309,831              | 521,597 | 60,167              | 74,978       | 99,740  | 113,886             | 1,244,371 | 9   |
| 5,408                | 6,763   | 1,404               | 1,873        | 2,153   | 6,017               | 24,405    | 10  |
| ..                   | 5,300   | 1,109               | 1,140        | 1,505   | 1,839               | 11,528    | 11  |
| 2,055                | 11,129  | 1,222               | ..           | 1,032   | 2,044               | ..        | 12  |
| 7,945                | 102,529 | 7,871               | ..           | 23,518  | 23,354              | ..        | 13  |
| —                    | 7,026   | —                   | ..           | —       | —                   | ..        | 14  |
| —                    | 1,264   | 565                 | ..           | 542     | 566                 | ..        | 15  |
| —                    | 2,638   | 611                 | ..           | 145     | 254                 | ..        | 16  |
| 21,821               | 1,011   | 1,232               | ..           | 6,965   | 2,274               | ..        | 17  |
| 701                  | 791     | 503                 | ..           | 153     | 401                 | ..        | 18  |
| 32,522               | 126,388 | 12,004              | 12,540       | 32,355  | 28,893              | 260,435   | 19  |
| 29,022               | 36,604  | 4,221               | 2,972        | 7,028   | 3,831               | 86,231    | 20  |
| 13,429               | 28,451  | 2,274               | 3,802        | 8,594   | 10,493              | 69,582    | 21  |
| 390,212              | 725,103 | 81,179              | 97,305       | 151,375 | 164,959             | 1,696,552 | 22  |

<sup>3</sup> "Personal property tax" included in "Real property tax".



TABLE 6. Expenditures (Preliminary) 1959, by Provinces

| No.                  | Items   | Newfoundland <sup>1</sup> | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|---------------------------|----------------------|---------------|---------------|
| thousands of dollars |   |                           |                      |               |               |
| 1                    | General government .....  | 805                       | 171                  | 2,918         | 2,839         |
| 2                    | Protection to persons and property .....                              | 272                       | 274                  | 5,080         | 3,774         |
| 3                    | Public works .....  | 1,474                     | 240                  | 2,219         | 2,248         |
| 4                    | Sanitation and waste removal .....                                    | 494                       | 6                    | 882           | 467           |
| 5                    | Health .....  | 8 <sup>2</sup>            | 12                   | 3,033         | 1,611         |
| 6                    | Social welfare .....  | <sup>2</sup>              | 25                   | 1,649         | 1,292         |
| 7                    | Education .....   | ..                        | 1,160                | 14,068        | 14,078        |
| 8                    | Recreation and community services .....                               | 272                       | 59                   | 757           | 628           |
| 9                    | Debt charges .....  | 1,080                     | 660                  | 8,027         | 7,537         |
| 10                   | Utilities and other municipal enterprises (deficits and levies) ..... | 282                       | 15                   | 48            | 508           |
| 11                   | Provision for reserves .....  | 28                        | 43                   | 642           | 434           |
| 12                   | Capital expenditure provided out of revenue .....                     | 845                       | 97                   | 1,298         | 267           |
| 13                   | Joint or special expenditures .....                                   | —                         | —                    | —             | —             |
| 14                   | Miscellaneous expenditures .....                                      | 59                        | 20                   | 481           | 781           |
| 15                   | <b>Total expenditures</b> .....                                       | <b>5,619</b>              | <b>2,782</b>         | <b>41,102</b> | <b>36,464</b> |

<sup>1</sup> Figures for Newfoundland and Quebec are estimated.

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1959, by Provinces

| No.                  | Items                                  | Newfoundland | Prince Edward Island | Nova Scotia    | New Brunswick  |
|----------------------|--|--------------|----------------------|----------------|----------------|
| thousands of dollars |  |              |                      |                |                |
| Assessed valuations: |  |              |                      |                |                |
| 1                    | Real property .....                    | ..           | 34,491               | 686,894        | 447,109        |
| 2                    | Business .....                         | ..           | 7,722                | 29,311         | 29,603         |
| 3                    | Other <sup>1</sup> .....               | ..           | 7,002                | 110,783        | 108,667        |
| 4                    | <b>Total assessed valuations</b> ..... | <b>..</b>    | <b>49,215</b>        | <b>826,988</b> | <b>585,379</b> |
| 5                    | Total taxation .....                   | ..           | 2,147                | 31,312         | 27,121         |
| 6                    | Tax collections .....                  | ..           | 2,010                | 30,463         | 25,322         |
| 7                    | Ratio, collections to taxation ..... % | ..           | 93.62                | 97.29          | 93.37          |

<sup>1</sup> Mostly personal property.

**TABLE 6. Expenditures (Preliminary) 1959, by Provinces**

| Quebec <sup>1</sup>  | Ontario        | Manitoba      | Saskatchewan  | Alberta        | British Columbia | Total            | No.       |
|----------------------|----------------|---------------|---------------|----------------|------------------|------------------|-----------|
| thousands of dollars |                |               |               |                |                  |                  |           |
| 35,615               | 48,780         | 5,250         | 6,859         | 8,223          | 10,550           | 122,010          | 1         |
| 48,308               | 87,942         | 9,424         | 6,514         | 15,651         | 24,270           | 201,509          | 2         |
| 55,220               | 107,993        | 12,476        | 19,025        | 22,779         | 14,426           | 238,100          | 3         |
| 9,458                | 31,512         | 2,928         | 2,484         | 5,131          | 5,444            | 58,806           | 4         |
| 17,509               | 15,964         | 2,235         | 5,276         | 8,171          | 2,283            | 56,102           | 5         |
| 4,615                | 35,482         | 3,472         | 2,683         | 3,118          | 14,503           | 66,839           | 6         |
| 84,930               | 190,828        | 24,071        | 34,288        | 36,316         | 49,712           | 449,451          | 7         |
| 10,337               | 24,131         | 2,039         | 2,666         | 4,517          | 7,229            | 52,635           | 8         |
| 109,185              | 138,511        | 12,227        | 10,211        | 34,102         | 24,197           | 345,737          | 9         |
| 3,160                | 3,033          | 1,079         | 332           | 2,025          | 1,535            | 12,017           | 10        |
| ..                   | 7,213          | 1,765         | 1,385         | 1,354          | 1,758            | 14,622           | 11        |
| 6,363                | 20,458         | 3,046         | 3,371         | 6,569          | 6,575            | 48,889           | 12        |
| —                    | 6,426          | 307           | —             | 550            | 263              | 7,546            | 13        |
| 3,380                | 6,184          | 451           | 1,489         | 2,640          | 1,352            | 16,837           | 14        |
| <b>388,080</b>       | <b>724,457</b> | <b>80,770</b> | <b>96,583</b> | <b>151,146</b> | <b>164,097</b>   | <b>1,691,100</b> | <b>15</b> |

<sup>1</sup> "Social Welfare" included in "Health".

**TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1959, by Provinces**

| Quebec               | Ontario          | Manitoba         | Saskatchewan     | Alberta          | British Columbia | No.      |
|----------------------|------------------|------------------|------------------|------------------|------------------|----------|
| thousands of dollars |                  |                  |                  |                  |                  |          |
| ..                   | 7,647,474        | 995,113          | 1,120,206        | 1,470,624        | 1,732,418        | 1        |
| ..                   | 976,666          | 44,067           | 56,791           | 84,766           | ..               | 2        |
| ..                   | —                | 7,598            | 294 <sup>2</sup> | ...              | —                | 3        |
| ..                   | <b>8,624,140</b> | <b>1,046,778</b> | <b>1,177,291</b> | <b>1,553,390</b> | <b>1,732,418</b> | <b>4</b> |
| ..                   | 521,597          | 60,167           | 74,978           | 99,740           | 113,886          | 5        |
| ..                   | 513,305          | 58,857           | 74,821           | 98,214           | 112,669          | 6        |
| ..                   | 98.41            | 97.82            | 99.79            | 98.47            | 98.93            | 7        |

<sup>2</sup> Special franchise on which taxation is classified "Real property".

TABLE 8. Revenues (Estimated) 1960, by Provinces

| No. | Items   | Newfoundland         | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|---|----------------------|----------------------|---------------|---------------|
|     |   | thousands of dollars |                      |               |               |
|     | Taxation for municipal purposes:                      |                      |                      |               |               |
|     | General:  |                      |                      |               |               |
| 1   | Real property .....                                   | 2,195                | 357                  | 11,200        | 1,554         |
| 2   | Personal property .....                               | 6                    | 169                  | 2,376         | 4,399         |
| 3   | Business .....  | 803                  | 213                  | 1,483         | 1,684         |
| 4   | Other .....   | 596                  | 135 <sup>1</sup>     | 1,163         | 2,586         |
| 5   | <b>Total general</b> .....                            | <b>3,600</b>         | <b>874</b>           | <b>16,222</b> | <b>10,223</b> |
| 6   | Special assessments and charges .....                 | 3                    | 6                    | 287           | 178           |
| 7   | <b>Total taxation for municipal purposes</b> .....    | <b>3,603</b>         | <b>880</b>           | <b>16,509</b> | <b>10,401</b> |
| 8   | Taxation for school purposes .....                    | ..                   | 1,398                | 17,543        | 18,240        |
| 9   | <b>Total taxation</b> .....                           | <b>3,603</b>         | <b>2,278</b>         | <b>34,052</b> | <b>28,641</b> |
| 10  | Licences and permits .....                            | 135                  | 51                   | 388           | 257           |
| 11  | Interest, tax penalties, etc. ....                    | 5                    | 3                    | 390           | 215           |
|     | Contributions, grants and subsidies:                  |                      |                      |               |               |
|     | Governments:  |                      |                      |               |               |
| 12  | Dominion .....  | 81                   | 73                   | 2,159         | 1,871         |
| 13  | Provincial .....                                      | 968                  | 307                  | 3,522         | 5,472         |
| 14  | Other municipal .....                                 | —                    | —                    | —             | —             |
|     | Government enterprises:                               |                      |                      |               |               |
| 15  | Dominion .....  | 76                   | 8                    | 341           | 161           |
| 16  | Provincial .....                                      | —                    | —                    | 137           | —             |
| 17  | Own municipal .....                                   | 192                  | 95                   | 213           | 242           |
| 18  | Other contributions .....                             | 205                  | 1                    | 217           | 23            |
| 19  | <b>Total contributions, grants and subsidies</b> .... | <b>1,522</b>         | <b>484</b>           | <b>6,589</b>  | <b>7,769</b>  |
| 20  | Debenture debt charges recoverable .....              | 293                  | 72                   | 988           | 1,383         |
| 21  | Miscellaneous revenues .....                          | 484                  | 47                   | 1,383         | 843           |
| 22  | <b>Total revenues</b> .....                           | <b>6,042</b>         | <b>2,935</b>         | <b>43,790</b> | <b>39,108</b> |

<sup>1</sup> Includes Charlottetown "Poll tax" for educational purposes.

TABLE 8. Revenues (Estimated) 1960, by Provinces

| Quebec               | Ontario | Manitoba            | Saskatchewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|---------|---------------------|--------------|---------|---------------------|-----------|-----|
| thousands of dollars |         |                     |              |         |                     |           |     |
| 102,794              | 259,291 | 24,088 <sup>2</sup> | 35,118       | 45,492  | 57,939              | 540,028   | 1   |
| ...                  | ...     | <sup>2</sup>        | ...          | ...     | ...                 | 6,950     | 2   |
| 22,580               | 38,397  | 5,197               | 1,828        | 6,415   | 3,576               | 82,176    | 3   |
| 45,029               | 167     | 498                 | 2,164        | —       | 717                 | 53,055    | 4   |
| 170,403              | 297,855 | 29,783              | 39,110       | 51,907  | 62,232              | 682,209   | 5   |
| 35,525               | 17,336  | 5,174               | 2,859        | 9,169   | 5,257               | 75,794    | 6   |
| 205,928              | 315,191 | 34,957              | 41,969       | 61,076  | 67,489              | 758,003   | 7   |
| 137,574              | 246,660 | 27,626              | 37,823       | 50,529  | 58,650              | 596,043   | 8   |
| 343,502              | 561,851 | 62,583              | 79,792       | 111,605 | 126,139             | 1,354,046 | 9   |
| 5,408                | 6,706   | 1,400               | 1,866        | 2,165   | 6,081               | 24,457    | 10  |
| ..                   | 4,957   | 1,212               | 1,101        | 1,488   | 1,835               | 11,206    | 11  |
| 2,260                | 11,518  | 1,256               | ..           | 1,149   | 2,051               | ..        | 12  |
| 9,534                | 103,488 | 7,335               | ..           | 23,639  | 24,768              | ..        | 13  |
| —                    | 6,987   | —                   | ..           | —       | —                   | ..        | 14  |
| —                    | 1,429   | 546                 | ..           | 541     | 537                 | ..        | 15  |
| —                    | 2,784   | 609                 | ..           | 156     | 209                 | ..        | 16  |
| 25,094               | 1,147   | 1,312               | ..           | 6,842   | 2,345               | ..        | 17  |
| 520                  | 530     | 508                 | ..           | 136     | 431                 | ..        | 18  |
| 37,408               | 127,883 | 11,566              | 12,993       | 32,463  | 30,341              | 269,018   | 19  |
| 34,826               | 38,325  | 5,710               | 3,262        | 7,681   | 4,319               | 96,859    | 20  |
| 9,962                | 27,069  | 2,908               | 3,382        | 8,200   | 10,733              | 65,011    | 21  |
| 431,106              | 766,791 | 85,379              | 102,396      | 163,602 | 179,448             | 1,820,597 | 22  |

<sup>2</sup> "Personal property tax" included in "Real property tax".



**TABLE 9. Expenditures (Estimated) 1960, by Provinces**

| No.                  | Items   | Newfoundland   | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General government .....  | 892            | 171                  | 3,123         | 3,029         |
| 2                    | Protection to persons and property .....                              | 296            | 279                  | 5,452         | 3,976         |
| 3                    | Public works .....  | 1,601          | 243                  | 2,297         | 2,456         |
| 4                    | Sanitation and waste removal .....                                    | 503            | 6                    | 888           | 493           |
| 5                    | Health.....   | 8 <sup>1</sup> | 12                   | 3,019         | 1,203         |
| 6                    | Social welfare .....  | <sup>1</sup>   | 29                   | 1,796         | 1,268         |
| 7                    | Education.....  | ..             | 1,278                | 15,819        | 15,383        |
| 8                    | Recreation and community services.....                                | 324            | 60                   | 860           | 711           |
| 9                    | Debt charges .....  | 1,217          | 658                  | 8,571         | 8,404         |
| 10                   | Utilities and other municipal enterprises (deficits and levies) ..... | 271            | 18                   | 45            | 478           |
| 11                   | Provision for reserves .....  | 31             | 31                   | 671           | 447           |
| 12                   | Capital expenditures provided out of revenue .....                    | 777            | 94                   | 1,107         | 195           |
| 13                   | Joint or special expenditures .....                                   | —              | —                    | —             | —             |
| 14                   | Miscellaneous expenditures .....                                      | 59             | 18                   | 458           | 815           |
| 15                   | <b>Total expenditures .....</b>                                       | <b>5,979</b>   | <b>2,897</b>         | <b>44,106</b> | <b>38,858</b> |

<sup>1</sup> "Social welfare" included in "Health".

**TABLE 10. Assessed Valuations and Taxation (Estimated) 1960, by Provinces**

| No.                  | Items                                  | Newfoundland | Prince Edward Island | Nova Scotia    | New Brunswick  |
|----------------------|--|--------------|----------------------|----------------|----------------|
| thousands of dollars |  |              |                      |                |                |
|                      | Assessed valuations:                   |              |                      |                |                |
| 1                    | Real property.....                     | ..           | 34,567               | 719,184        | 484,485        |
| 2                    | Business .....                         | ..           | 7,722                | 29,896         | 38,514         |
| 3                    | Other <sup>1</sup> .....               | ..           | 7,103                | 99,732         | 110,051        |
| 4                    | <b>Total assessed valuations .....</b> | <b>..</b>    | <b>49,392</b>        | <b>848,812</b> | <b>633,050</b> |
| 5                    | <b>Total taxation .....</b>            | <b>..</b>    | <b>2,278</b>         | <b>34,052</b>  | <b>28,641</b>  |

<sup>1</sup> Mostly personal property.

**TABLE 9. Expenditures (Estimated) 1960, by Provinces**

| Quebec               | Ontario | Manitoba | Saskatchewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|---------|----------|--------------|---------|---------------------|-----------|-----|
| thousands of dollars |         |          |              |         |                     |           |     |
| 39,176               | 52,729  | 5,643    | 7,185        | 8,779   | 11,264              | 131,991   | 1   |
| 53,622               | 95,413  | 9,885    | 7,060        | 17,256  | 26,228              | 219,467   | 2   |
| 60,742               | 109,553 | 12,875   | 20,391       | 23,061  | 15,341              | 248,560   | 3   |
| 10,120               | 34,296  | 3,009    | 2,680        | 5,264   | 6,166               | 63,425    | 4   |
| 18,384               | 15,537  | 1,949    | 5,416        | 8,781   | 2,482               | 56,791    | 5   |
| 4,926                | 36,911  | 3,025    | 2,516        | 3,403   | 15,892              | 69,766    | 6   |
| 95,122               | 205,004 | 25,644   | 36,424       | 40,069  | 56,828              | 491,571   | 7   |
| 11,035               | 26,134  | 2,300    | 2,862        | 5,314   | 7,759               | 57,359    | 8   |
| 119,989              | 149,494 | 14,282   | 10,933       | 38,720  | 26,961              | 379,229   | 9   |
| 3,373                | 3,120   | 1,121    | 318          | 2,316   | 1,515               | 12,575    | 10  |
| ..                   | 7,173   | 1,661    | 1,391        | 1,048   | 1,842               | 14,295    | 11  |
| 6,792                | 20,115  | 3,294    | 3,185        | 6,240   | 6,814               | 48,613    | 12  |
| —                    | 6,233   | 314      | —            | 560     | 312                 | 7,419     | 13  |
| 3,607                | 7,220   | 449      | 1,476        | 2,817   | 1,405               | 18,324    | 14  |
| 426,888              | 768,932 | 85,451   | 101,837      | 163,628 | 180,809             | 1,819,385 | 15  |

**TABLE 10. Assessed Valuations and Taxation (Estimated) 1960, by Provinces**

| Quebec               | Ontario   | Manitoba  | Saskatchewan | Alberta   | British<br>Columbia | No. |
|----------------------|-----------|-----------|--------------|-----------|---------------------|-----|
| thousands of dollars |           |           |              |           |                     |     |
| ..                   | 8,092,886 | 1,036,009 | 1,157,164    | 1,585,928 | 1,823,850           | 1   |
| ..                   | 1,024,351 | 46,815    | 57,807       | 94,253    | ..                  | 2   |
| ..                   | —         | 7,515     | 294          | ...       | —                   | 3   |
| ..                   | 9,117,237 | 1,090,339 | 1,215,265    | 1,680,181 | 1,823,850           | 4   |
| ..                   | 561,851   | 62,583    | 79,792       | 111,605   | 126,139             | 5   |

## ESTIMATING AND SAMPLING PROCEDURES

### Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, assessed valuations, etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates should be made only for specific items of revenue, expenditure, assessed valuation, etc. Totals and sub-totals should not be estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method of estimation provided excellent estimates for two principal

sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

### Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods should be used as are used in the "actual" compilations. However, where possible, the most recent data available should be used when applying these methods.

### Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

### Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to total taxation could differ markedly from one town to another within the group. Therefore, the problem



occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increased the probability of error. Base information was submitted to the provincial governments for publication by the municipal auditors, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled were obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### Description of Revised Sample

The revised sample, based on 1956 Census of Population data was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection was retained, and, consequently, all the larger municipalities have again been included.

Prior to describing the revised sample selection technique, the limitations of the original sample should be reviewed as follows:

(a) When the sample was designed, one stratification pattern as well as a standard rate of selection was used throughout the selection covering all

provinces. As a result, compilation of estimates for individual provinces placed undue emphasis on large provinces.

(b) The understanding prior to the sample design was that all provinces would present financial data in their respective municipal reports according to a standard classification of municipalities. This was a recommendation of the Continuing Committee appointed at the 1947 Dominion-Provincial Conference on Municipal Statistics. As most provinces did not implement this recommendation it became necessary to extract the base data from provincial municipal reports.

(c) Little or no allowance was made for non-response. Of the 53 non-self-representing "cells", 17 were each represented by only one municipality, and 13 by only two municipalities. Consequently 30 of the 53 sample "cells" of the original sample were under-represented. In practice it was found that three municipalities per "cell" is the minimum representation to provide for the non-response factor.

### Method of Selecting Revised Sample

As it was unlikely that there would be any change in the format of provincial municipal reports before the 1961 Census, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000-14,999 with selection rate of 1 in 3,  
population of 2,000- 4,999 with selection rate of 1 in 10,  
population of 1,000- 1,999 with selection rate of 1 in 20,  
population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of advance 1956 Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement, but allowance was made for sufficient variation in the rate of selection to accommodate non-response.



Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

#### **Newfoundland:**

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

#### **Prince Edward Island:**

There is no municipal report or base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

#### **Nova Scotia:**

There was no need to select new sample municipalities for Nova Scotia since those selected from the 1951 Census of Population remained representative of their respective strata. It was necessary to change only the limits of the strata to conform more readily with the provincial report of municipal statistics. The self-representing municipalities of (a) those comprising the Metropolitan Area of Halifax, (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over, remained unchanged. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

#### **New Brunswick:**

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John remained self-representing as were the remaining three cities and the two villages. It was necessary to sample only for towns and counties. Four of the 19 towns and five of the 13 counties were selected on a random basis after each group was listed in descending order of population size based on the 1956 Census. In New Brunswick, as in Nova Scotia, greater emphasis with respect to rate of selection was allotted to the larger municipalities in each group.

**Note:** Prior to the survey of 1957-58, analysis of the relative importance of the self-representing versus the non-self-representing municipalities with respect to the item "total taxation" indicated:

- (a) the self-representing accounted for 50% of total;
- (b) towns accounted for 14% of total or 28% of the portion to be estimated; and
- (c) counties therefore accounted for 36% of total or 72% of the portion to be estimated.

Because the relative importance of counties was so great and the fact that five of the thirteen were already being surveyed, it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all thirteen counties.

#### **Quebec:**

Arrangements have not as yet been completed for sampling the financial statistics of Quebec municipalities and the preparation of statistics based thereon. When such arrangements are made the sampling technique will be suitably adapted but will be similar to that used for other provinces.

#### **Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs 1955 Annual Report of Municipal Statistics. The classification contained in that report was by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the 1955 report was used to select the Ontario sample. Assessed population figures were used in place of 1956 census population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 24 municipalities in the five metropolitan areas, only 14 were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

#### **Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

**Saskatchewan:**

Stratification of the sample was changed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages for the 1957-1958 survey. Villages were too numerous to list in descending order of population. In order to make the required selection, a frequency distribution with population ranges of 100 was made to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

**Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used to replace the population size strata of the original sample. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to their recent formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

**British Columbia:**

Approximately the same representation was provided for in the revised sample. But to conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification previously used. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.









CATALOGUE No.

68-203

ANNUAL

Canada. Statistics, Bureau of



CANADA

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1960 and 1961

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The Honourable George Hees, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Public Finance Section

October, 1961  
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| 12-507              | <b>Municipal Finance Reporting Manual (Approx. 350 pp.)</b><br>Financial statements of municipal corporations, municipal accounting terminology, general municipal statistics, financial statements of municipal superannuation funds. Sets out accounting statements approved for use by municipal corporations, with classification of items. Revised in 1960 .....                                   | 3.00   |

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## SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- <sup>p</sup> preliminary figures.

## INTRODUCTION

This report is the fifth of an annual series presenting estimated gross current revenues, and expenditures, assessed valuations and tax collections of municipal governments. Estimated gross debenture debt issued and outstanding at the year end has again been included.

The term "gross", used in this report in respect of revenues and expenditures, indicates that transfers from other levels of government are included but that transfers from other municipalities have been excluded.

Gross figures for revenue and expenditure are used in this presentation to conform with the annual report "Financial Statistics of Municipal Governments—Actual". Care must be taken not to compare the data in this report with the municipal segment of our annual report "A Consolidation of Public Finance Statistics—Municipalities, Provinces and Government of Canada (Actual)", where the data are presented on a "net" basis as described in that publication.

These statistics of "municipal" gross revenue and expenditure are confined to incorporated municipalities, special areas and districts, as opposed to the broad concept of "local government" which in addition would include health units, school boards, municipally-owned utilities, etc. Exceptions exist in that (1) school board and health unit data are included to the amount of taxation applied at the municipal level and (2) municipally-owned utilities are included to the amount of their surpluses transferred to, or deficits assumed by, municipalities. For gross "municipal" debenture debt, presented in Table 1, the local government concept is employed as it is the general practice for municipal corporations to issue debentures on behalf of school boards, health units and municipally-owned utilities, etc.

For the purpose of determining trends, the estimates for 1960 and 1961 are presented in totals for each province alongside "actual" 1959 figures.

These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1959". The 1960 and 1961 data are also presented in a form which will facilitate interprovincial comparison. Estimated revenue and expenditure figures for Prince Edward Island and Quebec are also shown for 1960 and 1961 but were derived from a projection of trend technique rather than from a projection of sample results. It was necessary to use 1959 "preliminary" data for Newfoundland as the "actual" data were not available.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders interprovincial comparison impossible, except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces. In both Prince Edward Island and Quebec the school authorities' fiscal year ends the previous June 30, and British Columbia rural district school taxes were extracted from the Provincial Public Accounts and Estimates for the fiscal year ending the following March 31. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

September 19, 1961.

TABLE 1. Gross Municipal Debenture Debt as at December 31, 1959, 1960 and 1961, by Provinces

| Province                   | 1959<br>Actual               | 1960<br>Preliminary | 1961<br>Estimated |
|----------------------------|------------------------------|---------------------|-------------------|
| thousands of dollars       |                              |                     |                   |
| Newfoundland .....         | 15,880 <sup>P</sup>          | 16,660              | 17,350            |
| Prince Edward Island ..... | 7,860 <sup>P</sup>           | 8,210               | ..                |
| Nova Scotia .....          | 80,342                       | 82,960              | 91,120            |
| New Brunswick .....        | 85,152                       | 86,910              | 89,690            |
| Quebec .....               | 1,147,401                    | 1,265,210           | ..                |
| Ontario .....              | 1,399,502                    | 1,566,130           | 1,796,050         |
| Manitoba .....             | 134,287                      | 149,900             | 164,600           |
| Saskatchewan .....         | 126,595                      | 138,720             | 146,650           |
| Alberta .....              | 400,297                      | 428,480             | 453,900           |
| British Columbia .....     | 401,410                      | 432,180             | 456,660           |
| <b>Totals .....</b>        | <b>3,798,726<sup>P</sup></b> | <b>4,175,360</b>    | <b>..</b>         |

TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces

| No. | Items   | Newfoundland             |                   |                   | Prince Edward Island |                   |                   |
|-----|---|--------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
|     |   | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1961<br>Estimated | 1959<br>Actual       | 1960<br>Estimated | 1961<br>Estimated |
|     |   | thousands of dollars     |                   |                   |                      |                   |                   |
|     | Taxation:                                       |                          |                   |                   |                      |                   |                   |
|     | General and school:                             |                          |                   |                   |                      |                   |                   |
| 1   | Real property .....                             | 2,228                    | 2,427             | 2,572             | 1,571                | 1,755             | 1,835             |
| 2   | Personal property .....                         | 6                        | 6                 | 9                 | 204                  | 210               | 220               |
| 3   | Business .....                                  | 842                      | 860               | 906               | 214                  | 215               | 216               |
| 4   | Other .....                                     | 644                      | 630               | 563               | 145 <sup>1</sup>     | 150 <sup>1</sup>  | 155 <sup>1</sup>  |
| 5   | Total general and school taxation .....         | 3,720                    | 3,923             | 4,050             | 2,134                | 2,330             | 2,426             |
| 6   | Special assessments (owner's share) and charges | —                        | 3                 | 15                | 4                    | 4                 | 4                 |
| 7   | Total taxation .....                            | 3,720                    | 3,926             | 4,065             | 2,138                | 2,334             | 2,430             |
| 8   | Licences and permits .....                      | 121                      | 142               | 130               | 59                   | 60                | 60                |
| 9   | Interest, tax penalties, etc. ....              | 12                       | 10                | 11                | 3                    | 3                 | 3                 |
|     | Contributions, grants and subsidies:            |                          |                   |                   |                      |                   |                   |
|     | Governments:                                    |                          |                   |                   |                      |                   |                   |
| 10  | Dominion .....                                  | 6                        | 6                 | 6                 | 76                   | ..                | ..                |
| 11  | Provincial .....                                | 965                      | 963               | 1,022             | 353                  | ..                | ..                |
| 12  | Other municipal .....                           | —                        | —                 | —                 | —                    | ..                | ..                |
|     | Government enterprises:                         |                          |                   |                   |                      |                   |                   |
| 13  | Dominion .....                                  | —                        | 1                 | 3                 | 13                   | ..                | ..                |
| 14  | Provincial .....                                | —                        | —                 | —                 | —                    | ..                | ..                |
| 15  | Own municipal .....                             | 65                       | 132               | 105               | 92                   | ..                | ..                |
| 16  | Other contributions .....                       | 229                      | 230               | 230               | 1                    | ..                | ..                |
| 17  | Total contributions, grants and subsidies ..    | 1,265                    | 1,332             | 1,366             | 535                  | 565               | 595               |
| 18  | Debenture debt charges recoverable .....        | 287                      | 287               | 268               | 79                   | 83                | 87                |
| 19  | Miscellaneous revenues .....                    | 501                      | 552               | 463               | 54                   | 60                | 65                |
| 20  | Total gross current revenues .....              | 5,906                    | 6,249             | 6,303             | 2,868                | 3,105             | 3,240             |

<sup>1</sup> Includes Charlottetown poll tax for educational purposes.

TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec              |                     |                     | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual      | 1960<br>Estimated   | 1961<br>Estimated   |     |
| thousands of dollars |                          |                   |                |                          |                   |                     |                     |                     |     |
| 23,873               | 25,568                   | 27,734            | 18,598         | 19,508                   | 20,691            | 201,134             | 220,000             | 235,000             | 1   |
| 5,000                | 5,147                    | 5,073             | 4,307          | 4,690                    | 4,918             | ...                 | ...                 | ...                 | 2   |
| 1,392                | 1,453                    | 1,509             | 1,601          | 1,708                    | 1,820             | 21,276              | 22,000              | 25,000              | 3   |
| 1,383                | 1,247                    | 1,316             | 2,569          | 2,668                    | 2,726             | 76,488 <sup>2</sup> | 78,600 <sup>2</sup> | 82,600 <sup>2</sup> | 4   |
| 31,648               | 33,415                   | 35,632            | 27,075         | 28,574                   | 30,155            | 298,898             | 320,600             | 342,600             | 5   |
| 303                  | 414                      | 430               | 116            | 93                       | 93                | 33,701              | 39,000              | 46,000              | 6   |
| 31,951               | 33,829                   | 36,062            | 27,191         | 28,667                   | 30,248            | 332,599             | 359,600             | 388,600             | 7   |
| 403                  | 414                      | 427               | 224            | 271                      | 270               | 5,595               | 5,600               | 5,880               | 8   |
| 404                  | 449                      | 441               | 223            | 254                      | 259               | 5,899               | 6,200               | 6,500               | 9   |
| 2,142                | 2,191                    | 2,282             | 2,302          | 2,336                    | 2,498             | 3,000               | 3,000               | 3,000               | 10  |
| 3,242                | 3,520                    | 3,880             | 5,524          | 7,248                    | 7,259             | 4,813               | 5,000               | 5,000               | 11  |
| —                    | —                        | —                 | —              | —                        | —                 | —                   | —                   | —                   | 12  |
| 299                  | 338                      | 400               | 162            | 98                       | 100               | —                   | —                   | —                   | 13  |
| 130                  | 136                      | 129               | 5              | 5                        | 5                 | —                   | —                   | —                   | 14  |
| 223                  | 209                      | 236               | 145            | 286                      | 305               | 18,890              | 19,000              | 20,000              | 15  |
| 476                  | 293                      | 309               | 17             | 101                      | 98                | 3,776               | 3,000               | 2,000               | 16  |
| 6,512                | 6,687                    | 7,236             | 8,155          | 10,074                   | 10,265            | 30,479              | 30,000              | 30,000              | 17  |
| 1,005                | 1,020                    | 1,040             | 1,196          | 1,386                    | 1,444             | 27,283              | 30,000              | 33,000              | 18  |
| 1,317                | 1,235                    | 1,306             | 750            | 654                      | 608               | 12,816              | 13,400              | 14,000              | 19  |
| 41,592               | 43,634                   | 46,512            | 37,739         | 41,306                   | 43,094            | 414,671             | 444,800             | 477,980             | 20  |

<sup>2</sup> "Other" includes: Sales tax of 72,923 in 1959 and of an undisclosed amount for 1960 and 1961.



TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces — Concluded

| No. | Items   | Ontario              |                          |                      | Manitoba            |                          |                     |
|-----|---|----------------------|--------------------------|----------------------|---------------------|--------------------------|---------------------|
|     |   | 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated    | 1959<br>Actual      | 1960<br>Prelimi-<br>nary | 1961<br>Estimated   |
|     |   | thousands of dollars |                          |                      |                     |                          |                     |
|     | Taxation:                                       |                      |                          |                      |                     |                          |                     |
|     | General and school:                             |                      |                          |                      |                     |                          |                     |
| 1   | Real property .....                             | 511,737 <sup>3</sup> | 564,361 <sup>3</sup>     | 598,995 <sup>3</sup> | 51,707 <sup>4</sup> | 54,456 <sup>4</sup>      | 60,761 <sup>4</sup> |
| 2   | Personal property .....                         | ...                  | ...                      | ...                  | 4                   | 4                        | 4                   |
| 3   | Business .....                                  | 3                    | 3                        | 3                    | 4,697               | 5,219                    | 5,344               |
| 4   | Other .....                                     | 128                  | 141                      | 145                  | 576                 | 543                      | 545                 |
| 5   | Total general and school taxation .....         | 511,865              | 564,502                  | 599,140              | 56,980              | 60,218                   | 66,650              |
| 6   | Special assessments (owner's share) and charges | 18,152               | 18,786                   | 19,213               | 4,659               | 5,501                    | 5,755               |
| 7   | Total taxation .....                            | 530,017              | 583,288                  | 618,353              | 61,639              | 65,719                   | 72,405              |
| 8   | Licences and permits .....                      | 6,759                | 6,781                    | 6,895                | 1,550               | 1,532                    | 1,663               |
| 9   | Interest, tax penalties, etc. ....              | 6,375                | 6,189                    | 5,999                | 1,083               | 1,113                    | 1,223               |
|     | Contributions, grants and subsidies:            |                      |                          |                      |                     |                          |                     |
|     | Governments:                                    |                      |                          |                      |                     |                          |                     |
| 10  | Dominion .....                                  | 10,850               | 11,186                   | 11,805               | 1,056               | 1,104                    | 1,186               |
| 11  | Provincial .....                                | 108,708              | 115,039                  | 119,181              | 7,680               | 8,284                    | 8,685               |
| 12  | Other municipal .....                           | 6,537                | 7,213                    | 7,643                | —                   | —                        | —                   |
|     | Government enterprises:                         |                      |                          |                      |                     |                          |                     |
| 13  | Dominion .....                                  | 1,276                | 1,715                    | 1,863                | 560                 | 573                      | 567                 |
| 14  | Provincial .....                                | 3,314                | 2,768                    | 2,840                | 715                 | 762                      | 780                 |
| 15  | Own municipal .....                             | 1,174                | 1,470                    | 1,585                | 1,215               | 1,180                    | 1,226               |
| 16  | Other contributions .....                       | 758                  | 683                      | 721                  | 450                 | 411                      | 425                 |
| 17  | Total contributions, grants and subsidies       | 132,617              | 140,074                  | 145,638              | 11,676              | 12,314                   | 12,869              |
| 18  | Debenture debt charges recoverable .....        | 35,388               | 37,222                   | 40,516               | 4,316               | 4,640                    | 5,264               |
| 19  | Miscellaneous revenues .....                    | 30,637               | 31,948                   | 31,080               | 1,953               | 3,775                    | 3,787               |
| 20  | Total gross current revenues .....              | 741,793              | 805,502                  | 848,481              | 82,217              | 89,093                   | 97,211              |

<sup>3</sup> "Business tax" included in "Real property tax".

TABLE 2. Gross Current Revenues 1959, 1960 and 1961, by Provinces — Concluded

| Saskatchewan         |                          |                     | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|---------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated   | 1959<br>Actual | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual   | 1960<br>Prelimi-<br>nary | 1961<br>Estimated |     |
| thousands of dollars |                          |                     |                |                          |                   |                  |                          |                   |     |
| 70,921 <sup>3</sup>  | 74,985 <sup>3</sup>      | 78,602 <sup>3</sup> | 86,021         | 94,944                   | 100,003           | 105,390          | 117,653                  | 122,747           | 1   |
| ...                  | ...                      | ...                 | ...            | ...                      | ...               | ...              | ...                      | ...               | 2   |
| <sup>3</sup>         | <sup>3</sup>             | <sup>3</sup>        | 5,837          | 6,574                    | 7,034             | 3,273            | 3,504                    | 3,622             | 3   |
| 1,833                | 1,743                    | 1,593               | —              | —                        | —                 | 825              | 839                      | 834               | 4   |
| 72,754               | 76,728                   | 80,195              | 91,858         | 101,518                  | 107,037           | 109,488          | 121,996                  | 127,203           | 5   |
| 2,642                | 3,389                    | 3,692               | 8,343          | 8,867                    | 9,742             | 6,042            | 6,278                    | 7,008             | 6   |
| 75,396               | 80,117                   | 83,887              | 100,201        | 110,385                  | 116,779           | 115,530          | 128,274                  | 134,211           | 7   |
| 1,918                | 1,848                    | 1,922               | 2,000          | 2,712                    | 2,680             | 6,066            | 6,035                    | 6,175             | 8   |
| 1,216                | 1,490                    | 1,230               | 1,493          | 1,550                    | 1,519             | 2,049            | 2,272                    | 2,423             | 9   |
| 581                  | ..                       | ..                  | 1,909          | 1,580                    | 1,690             | 1,531            | 2,014                    | 2,004             | 10  |
| 8,182                | ..                       | ..                  | 22,921         | 25,242                   | 24,626            | 24,252           | 27,406                   | 29,340            | 11  |
| —                    | ..                       | ..                  | —              | —                        | —                 | —                | —                        | —                 | 12  |
| 409                  | ..                       | ..                  | 553            | 538                      | 538               | 542              | 552                      | 517               | 13  |
| 534                  | ..                       | ..                  | 88             | 61                       | 66                | 224              | 210                      | 216               | 14  |
| 3,578                | ..                       | ..                  | 7,472          | 7,470                    | 6,994             | 2,494            | 2,353                    | 2,572             | 15  |
| 1,003                | ..                       | ..                  | 134            | 143                      | 145               | 139              | 1,167                    | 670               | 16  |
| 14,287               | 15,551                   | 15,970              | 33,077         | 35,034                   | 34,059            | 29,182           | 33,702                   | 35,319            | 17  |
| 3,085                | 3,111                    | 3,303               | 7,084          | 7,857                    | 8,758             | 3,853            | 4,271                    | 4,854             | 18  |
| 3,646                | 4,217                    | 4,115               | 9,197          | 10,790                   | 10,409            | 11,321           | 11,405                   | 11,709            | 19  |
| 99,548               | 106,334                  | 110,427             | 153,052        | 168,328                  | 174,204           | 168,001          | 185,959                  | 194,691           | 20  |

<sup>3</sup> "Personal property tax" included in "Real property tax".

TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces

| No. | Items   | Newfoundland         |                 |                 | Prince Edward Island |                |                |
|-----|---|----------------------|-----------------|-----------------|----------------------|----------------|----------------|
|     |   | 1959 Preliminary     | 1960 Estimated  | 1961 Estimated  | 1959 Actual          | 1960 Estimated | 1961 Estimated |
|     |   | thousands of dollars |                 |                 |                      |                |                |
| 1   | General government .....  | 686                  | 769             | 906             | 191                  | 220            | 261            |
| 2   | Protection to persons and property .....                              | 279                  | 304             | 318             | 295                  | 340            | 383            |
| 3   | Public works .....  | 1,612                | 1,711           | 1,734           | 277                  | 283            | 290            |
| 4   | Sanitation and waste removal .....                                    | 504                  | 543             | 545             | 6                    | 6              | 7              |
| 5   | Health .....  | 10 <sup>1</sup>      | 12 <sup>1</sup> | 11 <sup>1</sup> | 9                    | 8              | 8              |
| 6   | Social welfare .....  | 1                    | 1               | 1               | 30                   | 33             | 35             |
| 7   | Education .....   | 163                  | 206             | 237             | 1,106                | 1,180          | 1,275          |
| 8   | Recreation and community services .....                               | 172                  | 143             | 150             | 50                   | 55             | 50             |
| 9   | Debt charges .....  | 1,133                | 1,190           | 1,195           | 686                  | 720            | 756            |
| 10  | Utilities and other municipal enterprises (deficits and levies) ..... | 303                  | 244             | 221             | 48                   | 40             | 40             |
| 11  | Provision for reserves .....  | 28                   | 27              | 44              | 41                   | 35             | 40             |
| 12  | Capital expenditure provided out of revenue ....                      | 690                  | 1,041           | 838             | 56                   | 63             | 60             |
| 13  | Joint or special expenditures .....                                   | —                    | —               | —               | —                    | —              | —              |
| 14  | Miscellaneous expenditures .....                                      | 99                   | 38              | 42              | 12                   | 23             | 16             |
| 15  | Total gross current expenditures .....                                | 5,679                | 6,228           | 6,241           | 2,807                | 3,006          | 3,221          |

<sup>1</sup> "Social welfare" included in "Health".

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961, by Provinces

| No. | Items                                  | Newfoundland             |                   |                   | Prince Edward Island |                   |                   |
|-----|--|--------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
|     |  | 1959<br>Prelimi-<br>nary | 1960<br>Estimated | 1961<br>Estimated | 1959<br>Actual       | 1960<br>Estimated | 1961<br>Estimated |
|     |  | thousands of dollars     |                   |                   |                      |                   |                   |
|     | Assessed valuations:                   |                          |                   |                   |                      |                   |                   |
| 1   | Real property .....                    | ..                       | ..                | ..                | 34,748               | ..                | ..                |
| 2   | Business .....                         | ..                       | ..                | ..                | 7,773                | ..                | ..                |
| 3   | Other <sup>1</sup> .....               | ..                       | ..                | ..                | 7,027                | ..                | ..                |
| 4   | <b>Total assessed valuations .....</b> | <b>..</b>                | <b>..</b>         | <b>..</b>         | <b>49,548</b>        | <b>..</b>         | <b>..</b>         |
| 5   | Total taxation .....                   | 3,720                    | 3,926             | 4,065             | 2,138                | 2,334             | 2,430             |
| 6   | Tax collections .....                  | ..                       | ..                | ...               | 1,961                | ..                | ...               |
| 7   | Ratio, collections to taxation ..... % | ..                       | ..                | ...               | 91.72                | ..                | ...               |

<sup>1</sup> Mostly personal property.

TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec         |                   |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|----------------|-------------------|-------------------|-----|
| 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Estimated | 1961<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                |                   |                   |     |
| 2,879                | 3,121                    | 3,223             | 2,873          | 3,042                    | 3,196             | 35,702         | 38,900            | 42,100            | 1   |
| 5,436                | 5,580                    | 6,053             | 3,839          | 4,214                    | 4,461             | 47,231         | 50,900            | 54,600            | 2   |
| 2,255                | 2,453                    | 2,330             | 2,350          | 2,761                    | 2,804             | 54,184         | 58,000            | 62,000            | 3   |
| 908                  | 921                      | 981               | 593            | 645                      | 686               | 9,843          | 10,500            | 11,200            | 4   |
| 2,627                | 2,742                    | 2,865             | 1,625          | 1,388                    | 1,356             | 15,402         | 15,600            | 15,500            | 5   |
| 1,913                | 2,417                    | 2,500             | 1,259          | 1,832                    | 2,182             | 5,517          | 6,000             | 6,600             | 6   |
| 14,536               | 15,463                   | 16,736            | 14,416         | 15,905                   | 17,218            | 87,479         | 94,400            | 101,400           | 7   |
| 939                  | 916                      | 971               | 685            | 858                      | 897               | 10,207         | 10,400            | 10,900            | 8   |
| 9,094                | 8,563                    | 9,304             | 7,582          | 8,009                    | 8,565             | 129,084        | 142,500           | 154,800           | 9   |
| 83                   | 111                      | 112               | 436            | 320                      | 337               | 4,255          | 4,400             | 4,500             | 10  |
| 707                  | 711                      | 633               | 492            | 544                      | 512               | 1,629          | 1,600             | 1,600             | 11  |
| 470                  | 1,063                    | 1,094             | 300            | 364                      | 316               | 10,986         | 8,000             | 8,000             | 12  |
| —                    | —                        | —                 | —              | —                        | —                 | —              | —                 | —                 | 13  |
| 385                  | 408                      | 411               | 891            | 1,016                    | 1,100             | 3,779          | 3,000             | 4,000             | 14  |
| 42,232               | 44,469                   | 47,213            | 37,341         | 40,898                   | 43,630            | 415,298        | 444,200           | 477,200           | 15  |

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961, by Provinces

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec         |                   |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|----------------|-------------------|-------------------|-----|
| 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Estimated | 1961<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                |                   |                   |     |
| 694,023              | 723,224                  | 787,967           | 442,019        | 489,153                  | 499,943           | 8,132,710      | ..                | ..                | 1   |
| 31,328               | 29,896                   | 31,048            | 23,750         | 40,270                   | 40,629            | ..             | ..                | ..                | 2   |
| 121,865              | 102,276                  | 104,621           | 107,852        | 108,279                  | 108,595           | ..             | ..                | ..                | 3   |
| 847,216              | 855,396                  | 923,636           | 573,621        | 637,702                  | 649,167           | ..             | ..                | ..                | 4   |
| 31,951               | 33,829                   | 36,062            | 27,191         | 28,667                   | 30,248            | 332,599        | 359,600           | 388,600           | 5   |
| 30,466               | 33,410                   | ...               | 25,864         | 26,750                   | ...               | ..             | ..                | ...               | 6   |
| 95.35                | 98.76                    | ...               | 95.12          | 93.31                    | ...               | ..             | ..                | ...               | 7   |



TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces - Concluded

| No. | Items  | Ontario              |                          |                   | Manitoba       |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
|     |  | 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Prelimi-<br>nary | 1961<br>Estimated |
|     |  | thousands of dollars |                          |                   |                |                          |                   |
| 1   | General government .....   | 48,410               | 50,447                   | 55,126            | 5,046          | 5,582                    | 5,716             |
| 2   | Protection to persons and property .....                                   | 89,544               | 97,548                   | 103,521           | 9,765          | 10,564                   | 10,524            |
| 3   | Public works .....   | 112,769              | 120,063                  | 117,091           | 12,313         | 13,109                   | 14,343            |
| 4   | Sanitation and waste removal .....   | 32,624               | 34,103                   | 35,894            | 3,037          | 3,120                    | 2,973             |
| 5   | Health .....   | 15,531               | 13,573                   | 14,831            | 1,533          | 1,658                    | 1,821             |
| 6   | Social welfare .....   | 38,437               | 42,867                   | 48,885            | 3,819          | 4,369                    | 4,778             |
| 7   | Education .....  | 188,460              | 205,861                  | 218,982           | 22,745         | 24,093                   | 26,609            |
| 8   | Recreation and community services .....                                    | 24,257               | 28,792                   | 29,954            | 2,066          | 2,463                    | 2,944             |
| 9   | Debt charges .....   | 146,224              | 160,027                  | 173,197           | 14,341         | 16,333                   | 18,117            |
| 10  | Utilities and other municipal enterprises (def-<br>icits and levies) ..... | 3,011                | 2,703                    | 2,690             | 1,213          | 1,165                    | 1,100             |
| 11  | Provision for reserves .....   | 5,664                | 7,152                    | 5,634             | 2,571          | 1,669                    | 1,680             |
| 12  | Capital expenditure provided out of revenue ....                           | 23,361               | 25,591                   | 25,704            | 3,278          | 3,542                    | 3,486             |
| 13  | Joint or special expenditures .....  | 5,011                | 4,695                    | 5,269             | 359            | 369                      | 245               |
| 14  | Miscellaneous expenditures .....   | 9,182                | 10,846                   | 11,342            | 732            | 738                      | 2,416             |
| 15  | <b>Total gross current expenditures .....</b>                              | <b>742,485</b>       | <b>804,268</b>           | <b>848,120</b>    | <b>82,818</b>  | <b>88,774</b>            | <b>96,752</b>     |

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961  
by Provinces - Concluded

| No. | Items                                  | Ontario              |                          |                   | Manitoba         |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|------------------|--------------------------|-------------------|
|     |  | 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual   | 1960<br>Prelimi-<br>nary | 1961<br>Estimated |
|     |  | thousands of dollars |                          |                   |                  |                          |                   |
|     | Assessed valuations:                   |                      |                          |                   |                  |                          |                   |
| 1   | Real property .....                    | 7,710,919            | 8,247,979                | 8,622,133         | 1,019,009        | 1,067,127                | 1,099,130         |
| 2   | Business .....                         | 957,174              | 1,031,400                | 1,081,206         | 44,521           | 47,864                   | 48,708            |
| 3   | Other <sup>2</sup> .....               | —                    | —                        | —                 | 8,792            | 9,680                    | 10,440            |
| 4   | <b>Total assessed valuations .....</b> | <b>8,668,093</b>     | <b>9,279,379</b>         | <b>9,703,339</b>  | <b>1,072,322</b> | <b>1,124,671</b>         | <b>1,158,278</b>  |
| 5   | Total taxation .....                   | 530,017              | 583,288                  | 618,353           | 61,639           | 65,719                   | 72,405            |
| 6   | Tax collections .....                  | 521,926              | 574,450                  | ...               | 59,997           | 64,478                   | ...               |
| 7   | Ratio, collections to taxation .....   | 98.47                | 98.48                    | ...               | 97.34            | 98.11                    | ...               |

<sup>2</sup> Mostly personal property.

TABLE 3. Gross Current Expenditures 1959, 1960 and 1961, by Provinces — Concluded

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual   | 1960<br>Prelimi-<br>nary | 1961<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                  |                          |                   |     |
| 6,818                | 7,427                    | 7,704             | 7,631          | 9,442                    | 10,024            | 10,468           | 10,955                   | 11,397            | 1   |
| 6,914                | 7,482                    | 7,956             | 15,623         | 17,046                   | 18,434            | 24,208           | 26,212                   | 27,668            | 2   |
| 17,857               | 19,735                   | 19,565            | 22,426         | 23,285                   | 22,640            | 14,291           | 15,482                   | 15,795            | 3   |
| 2,472                | 2,713                    | 2,829             | 5,304          | 5,379                    | 5,632             | 5,710            | 6,254                    | 6,474             | 4   |
| 5,606                | 5,834                    | 5,797             | 8,343          | 8,429                    | 8,503             | 2,219            | 2,291                    | 2,309             | 5   |
| 4,503                | 5,846                    | 6,437             | 3,337          | 4,060                    | 4,475             | 15,462           | 18,225                   | 20,615            | 6   |
| 34,059               | 36,894                   | 38,037            | 36,119         | 41,541                   | 42,933            | 50,559           | 57,570                   | 59,679            | 7   |
| 2,672                | 2,960                    | 3,065             | 4,515          | 4,652                    | 5,319             | 7,661            | 8,293                    | 8,845             | 8   |
| 11,061               | 11,145                   | 12,347            | 34,432         | 39,433                   | 42,000            | 25,097           | 27,465                   | 30,112            | 9   |
| 368                  | 418                      | 306               | 2,287          | 2,487                    | 2,700             | 1,613            | 1,964                    | 1,833             | 10  |
| 1,640                | 1,451                    | 1,422             | 1,617          | 880                      | 760               | 2,073            | 2,314                    | 2,293             | 11  |
| 2,682                | 2,962                    | 2,497             | 6,106          | 6,591                    | 5,392             | 6,221            | 6,568                    | 7,524             | 12  |
| —                    | —                        | —                 | 721            | 821                      | 824               | 468              | 462                      | 490               | 13  |
| 1,505                | 1,584                    | 1,650             | 2,930          | 3,248                    | 3,418             | 921              | 941                      | 1,523             | 14  |
| 98,157               | 106,451                  | 109,612           | 151,391        | 167,294                  | 173,054           | 166,971          | 184,996                  | 196,557           | 15  |

TABLE 4. Assessed Valuations, Taxation and Collections 1959, 1960 and 1961, by Provinces — Concluded

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1959<br>Actual       | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1959<br>Actual   | 1960<br>Prelimi-<br>nary | 1961<br>Estimated |     |
| thousands of dollars |                          |                   |                |                          |                   |                  |                          |                   |     |
| 1,130,610            | 1,167,722                | 1,231,492         | 1,505,288      | 1,616,380                | 1,677,343         | 1,721,747        | 1,856,328                | 1,929,934         | 1   |
| 58,129               | 59,459                   | 61,170            | 73,365         | 81,788                   | 84,941            | ..               | ..                       | ..                | 2   |
| 350 <sup>3</sup>     | 350 <sup>3</sup>         | 350 <sup>3</sup>  | 410            | 269                      | 268               | —                | —                        | —                 | 3   |
| 1,189,089            | 1,227,531                | 1,293,012         | 1,579,063      | 1,698,437                | 1,762,552         | ..               | ..                       | ..                | 4   |
| 75,396               | 80,117                   | 83,887            | 100,201        | 110,385                  | 116,779           | 115,530          | 128,274                  | 134,211           | 5   |
| 71,468               | 80,541                   | ...               | 98,771         | 107,849                  | ...               | 114,708          | 126,931                  | ...               | 6   |
| 94.79                | 100.53                   | ...               | 98.57          | 97.70                    | ...               | 99.29            | 98.95                    | ...               | 7   |

<sup>3</sup> Special franchise on which taxation is classified "Real property".

TABLE 5. Gross Current Revenues (Preliminary) 1960, by Provinces

| No. | Items  | New-<br>foundland <sup>1</sup> | Prince<br>Edward<br>Island <sup>1</sup> | Nova<br>Scotia | New<br>Brunswick |
|-----|--|--------------------------------|---|----------------|------------------|
|     |  | thousands of dollars           |   |                |                  |
|     | Taxation:  |                                |   |                |                  |
|     | General and school:                                    |                                |   |                |                  |
| 1   | Real property .....                                    | 2,427                          | 1,755                                   | 25,568         | 19,508           |
| 2   | Personal property .....                                | 6                              | 210                                     | 5,147          | 4,690            |
| 3   | Business .....   | 860                            | 215                                     | 1,453          | 1,708            |
| 4   | Other .....  | 630                            | 150 <sup>4</sup>                        | 1,247          | 2,668            |
| 5   | <b>Total general and school taxation .....</b>         | <b>3,923</b>                   | <b>2,330</b>                            | <b>33,415</b>  | <b>28,574</b>    |
| 6   | Special assessments (owner's share) and charges .....  | 3                              | 4                                       | 414            | 93               |
| 7   | <b>Total taxation .....</b>                            | <b>3,926</b>                   | <b>2,334</b>                            | <b>33,829</b>  | <b>28,667</b>    |
| 8   | Licences and permits .....                             | 142                            | 60                                      | 414            | 271              |
| 9   | Interest, tax penalties, etc. ....                     | 10                             | 3                                       | 449            | 254              |
|     | Contributions, grants and subsidies:                   |                                |   |                |                  |
|     | Governments:   |                                |   |                |                  |
| 10  | Dominion .....   | 6                              | ..                                      | 2,191          | 2,336            |
| 11  | Provincial .....                                       | 963                            | ..                                      | 3,520          | 7,248            |
| 12  | Other municipal .....                                  | —                              | ..                                      | —              | —                |
|     | Government enterprises:                                |                                |   |                |                  |
| 13  | Dominion .....   | 1                              | ..                                      | 338            | 98               |
| 14  | Provincial .....                                       | —                              | ..                                      | 136            | 5                |
| 15  | Own municipal .....                                    | 132                            | ..                                      | 209            | 286              |
| 16  | Other contributions .....                              | 230                            | ..                                      | 293            | 101              |
| 17  | <b>Total contributions, grants and subsidies .....</b> | <b>1,332</b>                   | <b>565</b>                              | <b>6,687</b>   | <b>10,074</b>    |
| 18  | Debenture debt charges recoverable .....               | 287                            | 83                                      | 1,020          | 1,386            |
| 19  | Miscellaneous revenues .....                           | 552                            | 60                                      | 1,235          | 654              |
| 20  | <b>Total gross current revenues .....</b>              | <b>6,249</b>                   | <b>3,105</b>                            | <b>43,634</b>  | <b>41,306</b>    |

<sup>1</sup> Figures for Newfoundland, Prince Edward Island and Quebec are estimated.<sup>2</sup> "Business tax" included with "Real property tax".

TABLE 5. Gross Current Revenues (Preliminary) 1960, by Provinces

| Quebec <sup>1</sup>  | Ontario              | Manitoba            | Saskatchewan        | Alberta | British Columbia | Total     | No. |
|----------------------|----------------------|---------------------|---------------------|---------|------------------|-----------|-----|
| thousands of dollars |                      |                     |                     |         |                  |           |     |
| 220,000              | 564,361 <sup>2</sup> | 54,456 <sup>3</sup> | 74,985 <sup>1</sup> | 94,944  | 117,653          | ..        | 1   |
| ...                  | ...                  | <sup>3</sup>        | ...                 | ...     | ...              | ..        | 2   |
| 22,000               | <sup>2</sup>         | 5,219               | <sup>2</sup>        | 6,574   | 3,504            | ..        | 3   |
| 78,600               | 141                  | 543                 | 1,743               | —       | 839              | ..        | 4   |
| 320,600              | 564,502              | 60,218              | 76,728              | 101,518 | 121,996          | 1,313,804 | 5   |
| 39,000               | 18,786               | 5,501               | 3,389               | 8,867   | 6,278            | 82,335    | 6   |
| 359,600              | 583,288              | 65,719              | 80,117              | 110,385 | 128,274          | 1,396,139 | 7   |
| 5,600                | 6,781                | 1,532               | 1,848               | 2,712   | 6,035            | 25,395    | 8   |
| 6,200                | 6,189                | 1,113               | 1,490               | 1,550   | 2,272            | 19,530    | 9   |
| 3,000                | 11,186               | 1,104               | ..                  | 1,580   | 2,014            | ..        | 10  |
| 5,000                | 115,039              | 8,284               | ..                  | 25,242  | 27,406           | ..        | 11  |
| —                    | 7,213                | —                   | ..                  | —       | —                | ..        | 12  |
| —                    | 1,715                | 573                 | ..                  | 538     | 552              | ..        | 13  |
| —                    | 2,768                | 762                 | ..                  | 61      | 210              | ..        | 14  |
| 19,000               | 1,470                | 1,180               | ..                  | 7,470   | 2,353            | ..        | 15  |
| 3,000                | 683                  | 411                 | ..                  | 143     | 1,167            | ..        | 16  |
| 30,000               | 140,074              | 12,314              | 15,551              | 35,034  | 33,702           | 285,333   | 17  |
| 30,000               | 37,222               | 4,640               | 3,111               | 7,857   | 4,271            | 89,877    | 18  |
| 13,400               | 31,948               | 3,775               | 4,217               | 10,790  | 11,405           | 78,036    | 19  |
| 444,800              | 805,502              | 89,093              | 106,334             | 168,328 | 185,959          | 1,894,310 | 20  |

<sup>1</sup> "Personal property tax" included in "Real property tax".<sup>2</sup> Includes Charlottetown "Poll tax" for educational purposes.



TABLE 6. Gross Current Expenditures (Preliminary) 1960, by Provinces

| No.                  | Items  | New-<br>foundland <sup>1</sup> | Prince<br>Edward<br>Island <sup>1</sup> | Nova<br>Scotia | New<br>Brunswick |
|----------------------|--|--------------------------------|---|----------------|------------------|
| thousands of dollars |  |                                |   |                |                  |
| 1                    | General government .....   | 769                            | 220                                     | 3,121          | 3,042            |
| 2                    | Protection to persons and property .....                                 | 304                            | 340                                     | 5,580          | 4,214            |
| 3                    | Public works .....   | 1,711                          | 283                                     | 2,453          | 2,761            |
| 4                    | Sanitation and waste removal .....                                       | 543                            | 6                                       | 921            | 645              |
| 5                    | Health .....   | 12 <sup>2</sup>                | 8                                       | 2,742          | 1,388            |
| 6                    | Social welfare .....   | 2                              | 33                                      | 2,417          | 1,832            |
| 7                    | Education .....  | 206                            | 1,180                                   | 15,463         | 15,905           |
| 8                    | Recreation and community services .....                                  | 143                            | 55                                      | 916            | 858              |
| 9                    | Debt charges .....   | 1,190                          | 720                                     | 8,563          | 8,009            |
| 10                   | Utilities and other municipal enterprises (deficits<br>and levies) ..... | 244                            | 40                                      | 111            | 320              |
| 11                   | Provision for reserves .....   | 27                             | 35                                      | 711            | 544              |
| 12                   | Capital expenditure provided out of revenue .....                        | 1,041                          | 63                                      | 1,063          | 364              |
| 13                   | Joint or special expenditures .....                                      | —                              | —                                       | —              | —                |
| 14                   | Miscellaneous expenditures .....   | 38                             | 23                                      | 408            | 1,016            |
| 15                   | <b>Total gross current expenditures .....</b>                            | <b>6,228</b>                   | <b>3,006</b>                            | <b>44,469</b>  | <b>40,898</b>    |

<sup>1</sup> Figures for Newfoundland, Prince Edward Island and Quebec are estimated.

TABLE 7. Assessed Valuation, Taxation and Collections (Preliminary) 1960, by Provinces

| No.                  | Items                                  | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|--|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |  |                   |                            |                |                  |
|                      | Assessed valuations:                   |                   |                            |                |                  |
| 1                    | Real property .....                    | ..                | ..                         | 723,224        | 489,153          |
| 2                    | Business .....                         | ..                | ..                         | 29,896         | 40,270           |
| 3                    | Other <sup>1</sup> .....               | ..                | ..                         | 102,276        | 108,279          |
| 4                    | <b>Total assessed valuations .....</b> | <b>..</b>         | <b>..</b>                  | <b>855,396</b> | <b>637,702</b>   |
| 5                    | Total taxation .....                   | 3,926             | 2,334                      | 33,829         | 28,667           |
| 6                    | Tax collections .....                  | ..                | ..                         | 33,410         | 26,750           |
| 7                    | Ratio, collections to taxation ..... % | ..                | ..                         | 98.76          | 93.31            |

<sup>1</sup> Mostly personal property.

TABLE 6. Gross Current Expenditures (Preliminary) 1960, by Provinces

| Quebec <sup>1</sup>  | Ontario        | Manitoba      | Saskatchewan   | Alberta        | British Columbia | Total            | No.       |
|----------------------|----------------|---------------|----------------|----------------|------------------|------------------|-----------|
| thousands of dollars |                |               |                |                |                  |                  |           |
| 38,900               | 50,447         | 5,582         | 7,427          | 9,442          | 10,955           | 129,905          | 1         |
| 50,900               | 97,548         | 10,564        | 7,482          | 17,046         | 26,212           | 220,190          | 2         |
| 58,000               | 120,063        | 13,109        | 19,735         | 23,285         | 15,482           | 256,882          | 3         |
| 10,500               | 34,103         | 3,120         | 2,713          | 5,379          | 6,254            | 64,184           | 4         |
| 15,600               | 13,573         | 1,658         | 5,834          | 8,429          | 2,291            | 51,535           | 5         |
| 6,000                | 42,867         | 4,369         | 5,846          | 4,060          | 18,225           | 85,649           | 6         |
| 94,400               | 205,861        | 24,093        | 36,894         | 41,541         | 57,570           | 493,113          | 7         |
| 10,400               | 28,792         | 2,463         | 2,960          | 4,652          | 8,293            | 59,532           | 8         |
| 142,500              | 160,027        | 16,333        | 11,145         | 39,433         | 27,465           | 415,385          | 9         |
| 4,400                | 2,703          | 1,165         | 418            | 2,487          | 1,964            | 13,852           | 10        |
| 1,600                | 7,152          | 1,669         | 1,451          | 880            | 2,314            | 16,383           | 11        |
| 8,000                | 25,591         | 3,542         | 2,962          | 6,591          | 6,568            | 55,785           | 12        |
| —                    | 4,695          | 369           | —              | 821            | 462              | 6,347            | 13        |
| 3,000                | 10,846         | 738           | 1,584          | 3,248          | 941              | 21,842           | 14        |
| <b>444,200</b>       | <b>804,268</b> | <b>88,774</b> | <b>106,451</b> | <b>167,294</b> | <b>184,996</b>   | <b>1,890,584</b> | <b>15</b> |

<sup>1</sup> "Social Welfare" included in "Health".

TABLE 7. Assessed Valuations, Taxation and Collections (Preliminary) 1960, by Provinces

| Quebec               | Ontario   | Manitoba  | Saskatchewan | Alberta   | British Columbia | No. |
|----------------------|-----------|-----------|--------------|-----------|------------------|-----|
| thousands of dollars |           |           |              |           |                  |     |
| ..                   | 8,247,979 | 1,067,127 | 1,167,722    | 1,616,380 | 1,856,328        | 1   |
| ..                   | 1,031,400 | 47,864    | 59,459       | 81,788    | ..               | 2   |
| ..                   | —         | 9,680     | 350          | 269       | —                | 3   |
| ..                   | 9,279,379 | 1,124,671 | 1,227,531    | 1,698,437 | ..               | 4   |
| 359,600              | 583,288   | 65,719    | 80,117       | 110,385   | 128,274          | 5   |
| ..                   | 574,450   | 64,478    | 80,541       | 107,849   | 126,931          | 6   |
| ..                   | 98.48     | 98.11     | 100.53       | 97.70     | 98.95            | 7   |

<sup>2</sup> Special franchise on which taxation is classified "Real property".

TABLE 8. Gross Current Revenues (Estimated) 1961, by Provinces

| No. | Items  | New-<br>foundland    | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|-----|--|----------------------|----------------------------|----------------|------------------|
|     |  | thousands of dollars |                            |                |                  |
|     | Taxation:  |                      |                            |                |                  |
|     | General and school:                                  |                      |                            |                |                  |
| 1   | Real property .....                                  | 2,572                | 1,835                      | 27,734         | 20,691           |
| 2   | Personal property .....                              | 9                    | 220                        | 5,073          | 4,918            |
| 3   | Business .....                                       | 906                  | 216                        | 1,509          | 1,820            |
| 4   | Other .....  | 563                  | 155 <sup>1</sup>           | 1,316          | 2,726            |
| 5   | Total general and school taxation .....              | 4,050                | 2,426                      | 35,632         | 30,155           |
| 6   | Special assessments (owner's share) and charges .... | 15                   | 4                          | 430            | 93               |
| 7   | Total taxation .....                                 | 4,065                | 2,430                      | 36,062         | 30,248           |
| 8   | Licences and permits .....                           | 130                  | 60                         | 427            | 270              |
| 9   | Interest, tax penalties, etc. ....                   | 11                   | 3                          | 441            | 259              |
|     | Contributions, grants and subsidies:                 |                      |                            |                |                  |
|     | Governments:   |                      |                            |                |                  |
| 10  | Dominion .....                                       | 6                    | ..                         | 2,282          | 2,498            |
| 11  | Provincial .....                                     | 1,022                | ..                         | 3,880          | 7,259            |
| 12  | Other municipal .....                                | —                    | ..                         | —              | —                |
|     | Government enterprises:                              |                      |                            |                |                  |
| 13  | Dominion .....                                       | 3                    | ..                         | 400            | 100              |
| 14  | Provincial .....                                     | —                    | ..                         | 129            | 5                |
| 15  | Own municipal .....                                  | 105                  | ..                         | 236            | 305              |
| 16  | Other contributions .....                            | 230                  | ..                         | 309            | 98               |
| 17  | Total contributions, grants and subsidies .....      | 1,366                | 595                        | 7,236          | 10,265           |
| 18  | Debenture debt charges recoverable .....             | 268                  | 87                         | 1,040          | 1,444            |
| 19  | Miscellaneous revenues .....                         | 463                  | 65                         | 1,306          | 608              |
| 20  | Total gross current revenues .....                   | 6,303                | 3,240                      | 46,512         | 43,094           |

<sup>1</sup> "Business tax" included with "Real property tax".<sup>2</sup> "Personal property tax" included in "Real property tax".

TABLE 8. Gross Current Revenues (Estimated) 1961, by Provinces

| Quebec               | Ontario              | Manitoba            | Saskatchewan        | Alberta        | British Columbia | Total            | No. |
|----------------------|----------------------|---------------------|---------------------|----------------|------------------|------------------|-----|
| thousands of dollars |                      |                     |                     |                |                  |                  |     |
| 235,000              | 598,995 <sup>1</sup> | 60,761 <sup>2</sup> | 78,602 <sup>1</sup> | 100,003        | 122,747          | ..               | 1   |
| ...                  | ...                  | <sup>2</sup>        | ...                 | ...            | ...              | ..               | 2   |
| 25,000               | <sup>1</sup>         | 5,344               | <sup>1</sup>        | 7,034          | 3,622            | ..               | 3   |
| 82,600               | 145                  | 545                 | 1,593               | —              | 834              | ..               | 4   |
| <b>342,600</b>       | <b>599,140</b>       | <b>66,650</b>       | <b>80,195</b>       | <b>107,037</b> | <b>127,203</b>   | <b>1,395,088</b> | 5   |
| 46,000               | 19,213               | 5,755               | 3,692               | 9,742          | 7,008            | 91,952           | 6   |
| <b>388,600</b>       | <b>618,353</b>       | <b>72,405</b>       | <b>83,887</b>       | <b>116,779</b> | <b>134,211</b>   | <b>1,487,040</b> | 7   |
| 5,880                | 6,895                | 1,663               | 1,922               | 2,680          | 6,175            | 26,102           | 8   |
| 6,500                | 5,999                | 1,223               | 1,230               | 1,519          | 2,423            | 19,608           | 9   |
| 3,000                | 11,805               | 1,186               | ..                  | 1,690          | 2,004            | ..               | 10  |
| 5,000                | 119,181              | 8,685               | ..                  | 24,626         | 29,340           | ..               | 11  |
| —                    | 7,643                | —                   | ..                  | —              | —                | ..               | 12  |
| —                    | 1,863                | 567                 | ..                  | 538            | 517              | ..               | 13  |
| —                    | 2,840                | 780                 | ..                  | 66             | 216              | ..               | 14  |
| 20,000               | 1,585                | 1,226               | ..                  | 6,994          | 2,572            | ..               | 15  |
| 2,000                | 721                  | 425                 | ..                  | 145            | 670              | ..               | 16  |
| <b>30,000</b>        | <b>145,638</b>       | <b>12,869</b>       | <b>15,970</b>       | <b>34,059</b>  | <b>35,319</b>    | <b>293,317</b>   | 17  |
| 33,000               | 40,516               | 5,264               | 3,303               | 8,758          | 4,854            | 98,534           | 18  |
| 14,000               | 31,080               | 3,787               | 4,115               | 10,409         | 11,709           | 77,542           | 19  |
| <b>477,980</b>       | <b>848,481</b>       | <b>97,211</b>       | <b>110,427</b>      | <b>174,204</b> | <b>194,691</b>   | <b>2,002,143</b> | 20  |

<sup>1</sup> Includes Charlottetown "Poll tax" for educational purposes.



TABLE 9. Gross Current Expenditures (Estimated) 1961, by Provinces

| No.                  | Items  | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|--|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |  |                   |                            |                |                  |
| 1                    | General government .....   | 906               | 261                        | 3,223          | 3,196            |
| 2                    | Protection to persons and property .....                                 | 318               | 383                        | 6,053          | 4,461            |
| 3                    | Public works .....   | 1,734             | 290                        | 2,330          | 2,804            |
| 4                    | Sanitation and waste removal .....                                       | 545               | 7                          | 981            | 686              |
| 5                    | Health .....   | 11 <sup>1</sup>   | 8                          | 2,865          | 1,356            |
| 6                    | Social welfare .....   | 1                 | 35                         | 2,500          | 2,182            |
| 7                    | Education .....  | 237               | 1,275                      | 16,736         | 17,218           |
| 8                    | Recreation and community services .....                                  | 150               | 50                         | 971            | 897              |
| 9                    | Debt charges .....   | 1,195             | 756                        | 9,304          | 8,565            |
| 10                   | Utilities and other municipal enterprises (deficits<br>and levies) ..... | 221               | 40                         | 112            | 337              |
| 11                   | Provision for reserves .....   | 44                | 40                         | 633            | 512              |
| 12                   | Capital expenditures provided out of revenue .....                       | 838               | 60                         | 1,094          | 316              |
| 13                   | Joint or special expenditures .....                                      | —                 | —                          | —              | —                |
| 14                   | Miscellaneous expenditures .....   | 42                | 16                         | 411            | 1,100            |
| 15                   | <b>Total gross current expenditures .....</b>                            | <b>6,241</b>      | <b>3,221</b>               | <b>47,213</b>  | <b>43,630</b>    |

<sup>1</sup> "Social welfare" included in "Health".

TABLE 10. Assessed Valuations and Taxation (Estimated) 1961, by Provinces

| No.                  | Items                                  | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|--|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |  |                   |                            |                |                  |
|                      | Assessed valuations:                   |                   |                            |                |                  |
| 1                    | Real property .....                    | ..                | ..                         | 787,967        | 499,943          |
| 2                    | Business .....                         | ..                | ..                         | 31,048         | 40,629           |
| 3                    | Other <sup>1</sup> .....               | ..                | ..                         | 104,621        | 108,595          |
| 4                    | <b>Total assessed valuations .....</b> | <b>..</b>         | <b>..</b>                  | <b>923,636</b> | <b>649,167</b>   |
| 5                    | <b>Total taxation .....</b>            | <b>4,065</b>      | <b>2,430</b>               | <b>36,062</b>  | <b>30,248</b>    |

<sup>1</sup> Mostly personal property.

TABLE 9. Gross Current Expenditures (Estimated) 1961, by Provinces

| Quebec               | Ontario | Manitoba | Saskatchewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|---------|----------|--------------|---------|---------------------|-----------|-----|
| thousands of dollars |         |          |              |         |                     |           |     |
| 42,100               | 55,126  | 5,716    | 7,704        | 10,024  | 11,397              | 139,653   | 1   |
| 54,600               | 103,521 | 10,524   | 7,956        | 18,434  | 27,668              | 233,918   | 2   |
| 62,000               | 117,091 | 14,343   | 19,565       | 22,640  | 15,795              | 258,592   | 3   |
| 11,200               | 35,894  | 2,973    | 2,829        | 5,632   | 6,474               | 67,221    | 4   |
| 15,500               | 14,831  | 1,821    | 5,797        | 8,503   | 2,309               | 53,001    | 5   |
| 6,600                | 48,885  | 4,778    | 6,437        | 4,475   | 20,615              | 96,507    | 6   |
| 101,400              | 218,982 | 26,609   | 38,037       | 42,933  | 59,679              | 523,106   | 7   |
| 10,900               | 29,954  | 2,944    | 3,065        | 5,319   | 8,845               | 63,095    | 8   |
| 154,800              | 173,197 | 18,117   | 12,347       | 42,000  | 30,112              | 450,393   | 9   |
| 4,500                | 2,690   | 1,100    | 306          | 2,700   | 1,833               | 13,839    | 10  |
| 1,600                | 5,634   | 1,680    | 1,422        | 760     | 2,293               | 14,618    | 11  |
| 8,000                | 25,704  | 3,486    | 2,497        | 5,392   | 7,524               | 54,911    | 12  |
| —                    | 5,269   | 245      | —            | 824     | 490                 | 6,828     | 13  |
| 4,000                | 11,342  | 2,416    | 1,650        | 3,418   | 1,523               | 25,918    | 14  |
| 477,200              | 848,120 | 96,752   | 109,612      | 173,054 | 196,557             | 2,001,600 | 15  |

TABLE 10. Assessed Valuations and Taxation (Estimated) 1961, by Provinces

| Quebec               | Ontario   | Manitoba  | Saskatchewan | Alberta   | British<br>Columbia | No. |
|----------------------|-----------|-----------|--------------|-----------|---------------------|-----|
| thousands of dollars |           |           |              |           |                     |     |
| ..                   | 8,622,133 | 1,099,130 | 1,231,492    | 1,677,343 | 1,929,934           | 1   |
| ..                   | 1,081,206 | 48,708    | 61,170       | 84,941    | ..                  | 2   |
| ..                   | —         | 10,440    | 350          | 268       | —                   | 3   |
| ..                   | 9,703,339 | 1,158,278 | 1,293,012    | 1,762,552 | ..                  | 4   |
| 388,600              | 618,353   | 72,405    | 83,887       | 116,779   | 134,211             | 5   |



## ESTIMATING AND SAMPLING PROCEDURES

## Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, assessed valuations, etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (Current)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates are made only for specific items of revenue, expenditure, assessed valuation, etc. Totals and sub-totals are not to be estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method of estimation provided excellent estimates for two principal

sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

## Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods are used as are used in the "actual" compilations. However, where possible, the most recent data available are used when applying these methods.

## Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

## Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to total taxation could differ markedly from one town to another within the group. Therefore, the problem occurs whereby it is possible to have a sample representation of twenty per cent for the group by



number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increase the probability of error. Base information was submitted by the municipal auditors, to the provincial governments for publication, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled were obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### Description of Revised Sample

The revised sample introduced in 1957-58 was based on 1956 Census of Population data. It was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection was retained, and, consequently, all the larger municipalities have again been included. A description of the former sampling technique may be found in the 1959-60 report.

### Method of Selecting Revised Sample

As it was unlikely that there would be any change in the format of provincial municipal reports before the 1961 Census, it was decided that the classification of municipalities used in each pro-

vincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000 - 14,999 with selection rate of 1 in 3,  
 population of 2,000 - 4,999 with selection rate of 1 in 10,  
 population of 1,000 - 1,999 with selection rate of 1 in 20,  
 population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of advance 1956 Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement, but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

### Newfoundland:

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

### Prince Edward Island:

There is no municipal report or base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

### Nova Scotia:

The self-representing municipalities of (a) those comprising the Metropolitan Area of Halifax, (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over, remained un-

changed. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

#### **New Brunswick:**

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John remained self-representing as were the remaining three cities and the two villages. It was necessary to sample only for towns and counties. Four of the 19 towns and five of the 13 counties were selected on a random basis after each group was listed in descending order of population size based on the 1956 Census. In New Brunswick, as in Nova Scotia, greater emphasis with respect to rate of selection was allotted to the larger municipalities in each group.

Because analysis showed that the relative importance of counties was great and the fact that five of the thirteen were already being surveyed, it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all thirteen counties.

#### **Quebec:**

Arrangements have not as yet been completed for surveying Quebec municipalities for financial statistics and the preparation of estimates based thereon. When such arrangements are made the sampling technique will be suitably adapted but will be similar to that used for other provinces.

#### **Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs 1955 Annual Report of Municipal Statistics. The classification contained in that report was by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the 1955 report was used to select the Ontario sample. Assessed population figures were used in place of 1956 census population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 24 municipalities in the five metropolitan areas, only 14 were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of

these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

#### **Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

#### **Saskatchewan:**

Stratification of the sample was changed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages for the 1957-1958 survey. Villages were too numerous to list in descending order of population. In order to make the required selection a frequency distribution with population ranges of 100 was made to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

#### **Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used to replace the population size strata of the original sample. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to their recent formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

#### **British Columbia:**

Approximately the same representation was provided for in the revised sample. But to conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification previously used. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.









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1961 and 1962

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**DOMINION BUREAU OF STATISTICS**

Public Finance and Transportation Division

Public Finance Section

December 1962  
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## SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil or zero.

P preliminary figures.

# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1961 and 1962

## Revenue and Expenditure

PRELIMINARY 1961 - ESTIMATES 1962

### INTRODUCTION

This report is the sixth of an annual series presenting estimated gross current revenues and expenditures of municipal governments. An analysis of estimated debenture debt charges is presented this year for the first time. Estimated gross debenture debt issued and outstanding at the year end has again been included.

This year, changes were made in the presentation of revenue and expenditure data as follows:

- (a) "Debenture debt charges recoverable" has been deleted by netting to "debt charges".
- (b) "Debenture debt charges for school purposes" is now a component of "Education", whereas it was formerly included in the expenditure item "Debt charges".

Consequently the item "Debt charges" now represents debenture and other debt charges for general municipal purposes only, whereas it previously included debenture debt charges for utility and school purposes. These changes conform with the more recently approved method of presentation whereby the expenditure item "Education" approximates the school authority requisition and "Debt charges" is confined to that for general municipal purposes. To provide comparability with the former series and thereby maintain continuity, supplementary data on debenture debt charges of utilities and schools are shown in Tables 3, 6 and 9.

The term "gross", used in this report in respect of revenues and expenditures, indicates that transfers from other levels of government are included but that transfers from other municipalities have been excluded.

Gross figures for revenue and expenditure are used in this presentation to conform with the annual report "Financial Statistics of Municipal Governments—Actual". Care must be taken not to compare the data in this report with the municipal segment of our annual report "A Consolidation of Public Finance Statistics—Municipalities, Provinces and Government of Canada (Actual)", where the data are presented on a "net" basis as described in that publication.

These statistics of "municipal" gross revenue and expenditure are confined to incorporated municipalities, special areas and districts, as opposed to the broad concept of "local government" which in addition would include health units, school boards, municipally-owned utilities, etc. Exceptions exist in that (1) school board and health unit data are included to the amount of taxation applied at the

municipal level and (2) municipally-owned utilities are included to the amount of their surpluses transferred to, or deficits assumed by, municipalities. For gross "municipal" debenture debt, presented in Table 1, the local government concept is employed as it is the general practice for municipal corporations to issue debentures on behalf of school boards, health units and municipally-owned utilities, etc.

For the purpose of determining trends, the estimates for 1961 and 1962 are presented in totals for each province alongside "actual" 1960 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1960". The 1961 and 1962 data are also presented in a form which will facilitate interprovincial comparison. This year, the Quebec Bureau of Statistics conducted a survey to procure revenue and expenditure information for the years 1961 and 1962, and forwarded copies of questionnaires to the Dominion Bureau of Statistics where a sample of these municipal returns was selected and estimates were compiled. However, at the time of this report, 1960 Actual data were not available and it was necessary to interpolate an estimate for 1960.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders interprovincial comparison impossible, except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces. In both Prince Edward Island and Quebec the school authorities' fiscal year ends the previous June 30, and British Columbia rural district school taxes were extracted from the Provincial Public Accounts and Estimates for the fiscal year ending the following March 31. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

October 31, 1962.

TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces

| No. | Items   | Newfoundland         |                          |                   | Prince Edward Island |                          |                   |
|-----|---|----------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |   | 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated |
|     |   | thousands of dollars |                          |                   |                      |                          |                   |
|     | Taxation:   |                      |                          |                   |                      |                          |                   |
|     | General and school:                                 |                      |                          |                   |                      |                          |                   |
| 1   | Real property .....                                 | 2,473                | 2,546                    | 2,711             | 1,807                | 2,318                    | 2,534             |
| 2   | Personal property .....                             | 4                    | 4                        | 4                 | 251                  | 275                      | 283               |
| 3   | Business .....                                      | 915                  | 954                      | 994               | 226                  | 283                      | 282               |
| 4   | Other .....   | 661                  | 675                      | 588               | 155 <sup>1</sup>     | 162 <sup>1</sup>         | 143 <sup>1</sup>  |
| 5   | <b>Total general and school taxation .....</b>      | <b>4,053</b>         | <b>4,179</b>             | <b>4,297</b>      | <b>2,439</b>         | <b>3,038</b>             | <b>3,242</b>      |
| 6   | Special assessments (owner's share) and charges     | 253                  | 255                      | 260               | 7                    | 8                        | 40                |
| 7   | <b>Total taxation .....</b>                         | <b>4,306</b>         | <b>4,434</b>             | <b>4,557</b>      | <b>2,446</b>         | <b>3,046</b>             | <b>3,282</b>      |
| 8   | Licences and permits .....                          | 147                  | 160                      | 169               | 55                   | 50                       | 40                |
| 9   | Interest, tax penalties, etc. ....                  | 10                   | 12                       | 13                | 3                    | 6                        | 4                 |
|     | Contributions, grants and subsidies:                |                      |                          |                   |                      |                          |                   |
|     | Governments:  |                      |                          |                   |                      |                          |                   |
| 10  | Dominion .....                                      | 210                  | 146                      | 148               | 85                   | 87                       | 92                |
| 11  | Provincial .....                                    | 1,351                | 1,358                    | 1,350             | 350                  | 350                      | 370               |
| 12  | Other municipal .....                               | —                    | —                        | —                 | —                    | —                        | —                 |
|     | Government enterprises:                             |                      |                          |                   |                      |                          |                   |
| 13  | Dominion .....                                      | 8                    | 8                        | 8                 | 2                    | 2                        | 2                 |
| 14  | Provincial .....                                    | —                    | —                        | —                 | —                    | —                        | —                 |
| 15  | Own municipal .....                                 | 50                   | 54                       | 54                | 83                   | 83                       | 83                |
| 16  | Other contributions .....                           | 130                  | 200                      | 200               | 5                    | 5                        | 5                 |
| 17  | <b>Total contributions, grants and subsidies ..</b> | <b>1,749</b>         | <b>1,766</b>             | <b>1,760</b>      | <b>525</b>           | <b>527</b>               | <b>552</b>        |
| 18  | Miscellaneous revenues .....                        | 279                  | 223                      | 236               | 61                   | 60                       | 61                |
| 19  | <b>Total gross current revenues .....</b>           | <b>6,491</b>         | <b>6,595</b>             | <b>6,735</b>      | <b>3,090</b>         | <b>3,689</b>             | <b>3,939</b>      |

<sup>1</sup> Includes Charlottetown poll tax for educational purposes.



TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec              |                     |                     | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Estimated   | 1961<br>Estimated   | 1962<br>Estimated   |     |
| thousands of dollars |                          |                   |                |                          |                   |                     |                     |                     |     |
| 26,882               | 28,637                   | 31,750            | 19,552         | 21,267                   | 23,138            | 223,000             | 242,303             | 265,454             | 1   |
| 5,987                | 6,526                    | 6,677             | 4,737          | 5,149                    | 5,694             | ...                 | ...                 | ...                 | 2   |
| 1,483                | 1,551                    | 1,658             | 1,867          | 1,891                    | 1,962             | 22,000              | 22,587              | 26,678              | 3   |
| 1,337                | 1,367                    | 1,378             | 2,419          | 2,500                    | 2,656             | 89,600 <sup>2</sup> | 77,676 <sup>2</sup> | 59,213 <sup>2</sup> | 4   |
| 35,689               | 38,081                   | 41,463            | 28,575         | 30,807                   | 33,450            | 334,600             | 342,566             | 351,345             | 5   |
| 406                  | 549                      | 487               | 88             | 87                       | 87                | 36,000              | 39,572              | 44,247              | 6   |
| 36,095               | 38,630                   | 41,950            | 28,663         | 30,894                   | 33,537            | 370,600             | 382,138             | 395,592             | 7   |
| 421                  | 446                      | 462               | 250            | 277                      | 288               | 5,900               | 6,938               | 7,698               | 8   |
| 464                  | 521                      | 534               | 257            | 295                      | 277               | 6,000               | 6,120               | 6,242               | 9   |
| 2,287                | 2,371                    | 2,460             | 2,789          | 2,883                    | 2,842             | ..                  | ..                  | ..                  | 10  |
| 4,202                | 4,617                    | 4,944             | 7,742          | 8,308                    | 8,414             | ..                  | ..                  | ..                  | 11  |
| —                    | —                        | —                 | —              | —                        | —                 | ..                  | ..                  | ..                  | 12  |
| 343                  | 371                      | 360               | 97             | 101                      | 102               | ..                  | ..                  | ..                  | 13  |
| 142                  | 142                      | 144               | 11             | 13                       | 21                | ..                  | ..                  | ..                  | 14  |
| 288                  | 277                      | 311               | 322            | 283                      | 354               | ..                  | ..                  | ..                  | 15  |
| 340                  | 341                      | 351               | 74             | 46                       | 53                | ..                  | ..                  | ..                  | 16  |
| 7,602                | 8,119                    | 8,570             | 11,035         | 11,634                   | 11,786            | 36,000              | 44,192              | 46,502              | 17  |
| 1,575                | 1,623                    | 1,509             | 718            | 840                      | 806               | 13,600              | 14,900              | 18,235              | 18  |
| 46,157               | 49,339                   | 53,025            | 40,923         | 43,940                   | 46,694            | 432,100             | 454,288             | 474,269             | 19  |

<sup>2</sup> "Other" includes: Sales tax of an undisclosed amount.



TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces — Concluded

| No. | Items   | Ontario              |                          |                      | Manitoba       |                          |                   |
|-----|---|----------------------|--------------------------|----------------------|----------------|--------------------------|-------------------|
|     |   | 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated    | 1960<br>Actual | 1961<br>Prelimi-<br>nary | 1962<br>Estimated |
|     |   | thousands of dollars |                          |                      |                |                          |                   |
|     | Taxation:                                       |                      |                          |                      |                |                          |                   |
|     | General and school:                             |                      |                          |                      |                |                          |                   |
| 1   | Real property .....                             | 571,714 <sup>3</sup> | 611,090 <sup>3</sup>     | 646,526 <sup>3</sup> | 56,473         | 63,548                   | 66,159            |
| 2   | Personal property .....                         | ...                  | ...                      | ...                  | 4              | 4                        | 4                 |
| 3   | Business .....                                  | 3                    | 3                        | 3                    | 5,269          | 5,513                    | 5,779             |
| 4   | Other .....                                     | 134                  | 120                      | 108                  | 501            | 515                      | 573               |
| 5   | Total general and school taxation .....         | 571,848              | 611,210                  | 646,634              | 62,243         | 69,576                   | 72,511            |
| 6   | Special assessments (owner's share) and charges | 20,530               | 22,060                   | 21,994               | 5,721          | 5,964                    | 6,324             |
| 7   | Total taxation .....                            | 592,378              | 633,270                  | 668,628              | 67,964         | 75,540                   | 78,835            |
| 8   | Licences and permits .....                      | 6,907                | 7,078                    | 7,137                | 1,504          | 1,555                    | 1,610             |
| 9   | Interest, tax penalties, etc. ....              | 6,231                | 6,564                    | 6,843                | 1,355          | 1,366                    | 1,363             |
|     | Contributions, grants and subsidies:            |                      |                          |                      |                |                          |                   |
|     | Governments:                                    |                      |                          |                      |                |                          |                   |
| 10  | Dominion .....                                  | 12,537               | 13,290                   | 13,672               | 1,157          | 1,496                    | 1,610             |
| 11  | Provincial .....                                | 119,429              | 125,279                  | 132,484              | 7,967          | 8,618                    | 9,061             |
| 12  | Other municipal .....                           | 7,506 <sup>P</sup>   | 8,140                    | 8,546                | —              | —                        | —                 |
|     | Government enterprises:                         |                      |                          |                      |                |                          |                   |
| 13  | Dominion .....                                  | 1,425                | 1,546                    | 1,776                | 596            | 633                      | 656               |
| 14  | Provincial .....                                | 3,957                | 4,120                    | 4,381                | 713            | 807                      | 867               |
| 15  | Own municipal .....                             | 1,397                | 1,521                    | 4,369                | 1,217          | 1,244                    | 1,294             |
| 16  | Other contributions .....                       | 739                  | 1,036                    | 1,016                | 366            | 375                      | 435               |
| 17  | Total contributions, grants and subsidies ..    | 146,990              | 154,932                  | 166,244              | 12,016         | 13,173                   | 13,923            |
| 18  | Miscellaneous revenues .....                    | 33,137               | 35,380                   | 35,280               | 2,188          | 2,290                    | 2,257             |
| 19  | Total gross current revenues .....              | 785,643              | 837,224                  | 884,132              | 85,027         | 93,924                   | 97,988            |

<sup>3</sup> "Business tax" included in "Real property tax".

TABLE 1. Gross Current Revenues 1960, 1961 and 1962, by Provinces — Concluded

| Saskatchewan         |                          |                     | Alberta        |                          |                   | British Columbia |                          |                   | No. |
|----------------------|--------------------------|---------------------|----------------|--------------------------|-------------------|------------------|--------------------------|-------------------|-----|
| 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated   | 1960<br>Actual | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual   | 1961<br>Prelimi-<br>nary | 1962<br>Estimated |     |
| thousands of dollars |                          |                     |                |                          |                   |                  |                          |                   |     |
| 75,901 <sup>3</sup>  | 78,688 <sup>3</sup>      | 80,605 <sup>3</sup> | 95,740         | 102,348                  | 110,006           | 117,851          | 122,545                  | 133,429           | 1   |
| ...                  | ...                      | ...                 | ...            | ...                      | ...               | ...              | ...                      | ...               | 2   |
| 3                    | 3                        | 3                   | 6,720          | 7,068                    | 7,244             | 3,509            | 3,646                    | 3,708             | 3   |
| 2,340                | 2,429                    | 2,426               | —              | —                        | —                 | 51               | 33                       | 33                | 4   |
| 78,241               | 81,117                   | 83,031              | 102,460        | 109,416                  | 117,250           | 121,411          | 126,224                  | 137,170           | 5   |
| 2,413                | 2,697                    | 2,974               | 9,447          | 10,962                   | 11,966            | 7,143            | 7,421                    | 8,124             | 6   |
| 80,654               | 83,814                   | 86,005              | 111,907        | 120,378                  | 129,216           | 128,554          | 133,645                  | 145,294           | 7   |
| 1,974                | 2,145                    | 2,198               | 2,369          | 2,555                    | 2,654             | 6,201            | 6,440                    | 6,543             | 8   |
| 1,615                | 1,409                    | 1,359               | 1,752          | 1,915                    | 1,999             | 2,371            | 2,725                    | 2,595             | 9   |
| 985                  | ..                       | ..                  | 1,943          | 1,990                    | 2,116             | 2,284            | 2,333                    | 2,369             | 10  |
| 11,950               | ..                       | ..                  | 26,318         | 26,959                   | 28,401            | 27,628           | 32,967                   | 35,492            | 11  |
| —                    | ..                       | ..                  | —              | —                        | —                 | —                | —                        | —                 | 12  |
| 770                  | ..                       | ..                  | 531            | 512                      | 496               | 532              | 474                      | 446               | 13  |
| 737                  | ..                       | ..                  | 94             | 110                      | 123               | 209              | 220                      | 290               | 14  |
| 3,666                | ..                       | ..                  | 8,958          | 9,950                    | 10,908            | 2,590            | 2,998                    | 2,852             | 15  |
| 650                  | ..                       | ..                  | 198            | 209                      | 230               | 1,055            | 580                      | 800               | 16  |
| 18,758               | 20,043                   | 20,475              | 38,042         | 39,730                   | 42,274            | 34,298           | 39,572                   | 42,249            | 17  |
| 4,650                | 4,745                    | 4,522               | 10,244         | 9,065                    | 9,102             | 11,786           | 10,313                   | 10,915            | 18  |
| 107,651              | 112,156                  | 114,559             | 164,314        | 173,643                  | 183,245           | 183,210          | 192,695                  | 207,596           | 19  |

<sup>3</sup> "Personal property tax" included in "Real property tax".

TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces

| No. | Items  | Newfoundland         |                          |                   | Prince Edward Island |                          |                   |
|-----|--|----------------------|--------------------------|-------------------|----------------------|--------------------------|-------------------|
|     |  | 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated |
|     |  | thousands of dollars |                          |                   |                      |                          |                   |
| 1   | General government .....   | 771                  | 800                      | 925               | 221                  | 244                      | 272               |
| 2   | Protection to persons and property .....                                   | 340                  | 340                      | 353               | 344                  | 357                      | 397               |
| 3   | Public works .....   | 1,713                | 2,101                    | 2,209             | 329                  | 403                      | 372               |
| 4   | Sanitation and waste removal .....   | 582                  | 624                      | 655               | 20                   | 20                       | 20                |
| 5   | Health .....   | 15 <sup>1</sup>      | 17 <sup>1</sup>          | 14 <sup>1</sup>   | 1                    | 1                        | 1                 |
| 6   | Social welfare .....   | 1                    | 1                        | 1                 | 48                   | 58                       | 52                |
| 7   | Education (including debt charges) .....                                   | 214                  | 225                      | 236               | 1,412                | 1,901                    | 2,068             |
| 8   | Recreation and community services .....                                    | 156                  | 141                      | 282               | 65                   | 61                       | 66                |
|     | Debt charges: <sup>3</sup>   |                      |                          |                   |                      |                          |                   |
| 9   | Debenture .....  | 767                  | 780                      | 785               | 451                  | 468                      | 498               |
| 10  | Other .....  | 116                  | 121                      | 369               | 72                   | 79                       | 84                |
| 11  | Utilities and other municipal enterprises (def-<br>icits and levies) ..... | 375                  | 464                      | 370               | 13                   | 13                       | 13                |
| 12  | Provision for reserves .....   | 81                   | 67                       | 92                | 49                   | 82                       | 99                |
| 13  | Contributions to Capital and Loan Fund .....                               | 1,081                | 829                      | 641               | 80                   | 80                       | 80                |
| 14  | Joint or special expenditures .....  | —                    | —                        | —                 | —                    | —                        | —                 |
| 15  | Miscellaneous expenditures .....   | 139                  | 71                       | 71                | 14                   | 14                       | 14                |
| 16  | <b>Total gross current expenditures .....</b>                              | <b>6,350</b>         | <b>6,580</b>             | <b>7,002</b>      | <b>3,119</b>         | <b>3,781</b>             | <b>4,036</b>      |

See footnotes at end of table.

TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities,  
1960, 1961 and 1962, by Provinces

| No. | Items   | Newfoundland         |                   |                   | Prince Edward Island |                   |                   |
|-----|---|----------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
|     |   | 1960<br>Actual       | 1961<br>Estimated | 1962<br>Estimated | 1960<br>Actual       | 1961<br>Estimated | 1962<br>Estimated |
|     |   | thousands of dollars |                   |                   |                      |                   |                   |
| 1   | General <sup>1</sup> .....                    | 767                  | 780               | 785               | 451                  | 468               | 498               |
| 2   | School .....                                  | ...                  | ...               | ...               | 138                  | 143               | 153               |
| 3   | Utility .....                                 | 452                  | 461               | 465               | 102                  | 103               | 113               |
| 4   | Totals .....                                  | 1,219                | 1,241             | 1,250             | 691                  | 714               | 764               |
| 5   | Principal and sinking fund requirements ..... | 484                  | 498               | 503               | 319                  | 329               | 348               |
| 6   | Interest .....                                | 735                  | 743               | 747               | 372                  | 385               | 416               |

<sup>1</sup> As per Table 2, item 9.

**TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces**

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec              |                     |                     | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Estimated   | 1961<br>Estimated   | 1962<br>Estimated   |     |
| thousands of dollars |                          |                   |                |                          |                   |                     |                     |                     |     |
| 3,172                | 3,517                    | 3,713             | 2,950          | 3,145                    | 3,380             | 38,900              | 43,375              | 47,908              | 1   |
| 5,922                | 6,515                    | 6,851             | 4,309          | 4,735                    | 5,049             | 55,000              | 62,523              | 69,178              | 2   |
| 2,630                | 2,525                    | 2,584             | 2,933          | 3,136                    | 3,149             | 58,000              | 66,271              | 71,009              | 3   |
| 1,084                | 1,141                    | 1,192             | 635            | 799                      | 837               | 10,500              | 11,649              | 12,445              | 4   |
| 2,676                | 2,919                    | 3,301             | 975            | 1,107                    | 1,205             | 2                   | 2                   | 2                   | 5   |
| 2,453                | 2,533                    | 2,700             | 1,986          | 2,675                    | 3,007             | 2                   | 2                   | 2                   | 6   |
| 20,484               | 22,119                   | 23,987            | 18,924         | 20,470                   | 22,279            | 157,709             | 152,475             | 144,623             | 7   |
| 1,193                | 1,088                    | 1,116             | 833            | 821                      | 866               | 10,400              | 12,862              | 14,459              | 8   |
| 3,984                | 4,303                    | 4,647             | 4,089          | 4,694                    | 4,780             | 65,500              | 69,064              | 79,488              | 9   |
| 1,192                | 1,306                    | 960               | 633            | 433                      | 547               | ..                  | ..                  | ..                  | 10  |
| 56                   | 85                       | 66                | 147            | 201                      | 290               | 2                   | 2                   | 2                   | 11  |
| 892                  | 949                      | 1,154             | 726            | 704                      | 493               | 2                   | 2                   | 2                   | 12  |
| 648                  | 900                      | 676               | 380            | 419                      | 519               | 12,000              | 17,520              | 14,689              | 13  |
| —                    | —                        | —                 | 17             | 21                       | 23                | —                   | —                   | —                   | 14  |
| 466                  | 464                      | 515               | 837            | 967                      | 1,037             | 26,200 <sup>2</sup> | 24,849 <sup>2</sup> | 25,178 <sup>2</sup> | 15  |
| 46,852               | 50,364                   | 53,462            | 40,374         | 44,327                   | 47,461            | 434,209             | 460,588             | 478,977             | 16  |

**TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities, 1960, 1961 and 1962, by Provinces**

| Nova Scotia          |                   |                   | New Brunswick  |                   |                   | Quebec         |                   |                   | No. |
|----------------------|-------------------|-------------------|----------------|-------------------|-------------------|----------------|-------------------|-------------------|-----|
| 1960<br>Actual       | 1961<br>Estimated | 1962<br>Estimated | 1960<br>Actual | 1961<br>Estimated | 1962<br>Estimated | 1960<br>Actual | 1961<br>Estimated | 1962<br>Estimated |     |
| thousands of dollars |                   |                   |                |                   |                   |                |                   |                   |     |
| 3,984                | 4,303             | 4,647             | 4,089          | 4,694             | 4,780             | ..             | ..                | ..                | 1   |
| 3,806                | 4,453             | 5,313             | 2,738          | 3,012             | 3,313             | ..             | ..                | ..                | 2   |
| 1,067                | 1,236             | 1,332             | 965            | 1,029             | 1,175             | ..             | ..                | ..                | 3   |
| 8,857                | 9,992             | 11,292            | 7,792          | 8,735             | 9,268             | ..             | ..                | ..                | 4   |
| 5,152                | 5,825             | 6,436             | 4,110          | 4,649             | 4,967             | ..             | ..                | ..                | 5   |
| 3,705                | 4,167             | 4,856             | 3,682          | 4,086             | 4,301             | ..             | ..                | ..                | 6   |



**TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces, — Concluded**

| No. | Items   | Ontario                  |                          |                   | Manitoba       |                          |                   |
|-----|---|--------------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|
|     |   | 1960<br>Prelimi-<br>nary | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual | 1961<br>Prelimi-<br>nary | 1962<br>Estimated |
|     |   | thousands of dollars     |                          |                   |                |                          |                   |
| 1   | General government .....  | 50, 101                  | 54, 265                  | 60, 435           | 5, 588         | 7, 259                   | 7, 899            |
| 2   | Protection to persons and property .....                              | 97, 979                  | 105, 812                 | 112, 272          | 10, 865        | 10, 823                  | 11, 540           |
| 3   | Public works .....  | 121, 107                 | 114, 980                 | 126, 173          | 14, 465        | 15, 527                  | 15, 752           |
| 4   | Sanitation and waste removal .....                                    | 34, 492                  | 36, 693                  | 39, 166           | 3, 309         | 3, 406                   | 3, 480            |
| 5   | Health .....  | 14, 627                  | 15, 548                  | 15, 926           | 1, 670         | 1, 860                   | 1, 927            |
| 6   | Social welfare .....  | 43, 267                  | 51, 847                  | 57, 207           | 3, 559         | 4, 267                   | 4, 930            |
| 7   | Education (including debt charges) .....                              | 261, 700 <sup>P</sup>    | 284, 840                 | 302, 784          | 30, 177        | 34, 102                  | 35, 492           |
| 8   | Recreation and community services .....                               | 29, 544                  | 31, 610                  | 33, 544           | 2, 305         | 2, 940                   | 3, 373            |
|     | Debt charges: <sup>3</sup>  |                          |                          |                   |                |                          |                   |
| 9   | Debenture .....   | 67, 773 <sup>P</sup>     | 70, 964                  | 78, 115           | 6, 847         | 7, 192                   | 7, 299            |
| 10  | Other .....   | 10, 531                  | 8, 955                   | 9, 446            | 193            | 151                      | 206               |
| 11  | Utilities and other municipal enterprises (deficits and levies) ..... | 10, 953                  | 10, 576                  | 11, 645           | 1, 154         | 1, 385                   | 1, 661            |
| 12  | Provision for reserves .....  | 6, 868                   | 10, 098                  | 9, 323            | 1, 979         | 1, 667                   | 1, 628            |
| 13  | Contributions to Capital and Loan Fund .....                          | 19, 024                  | 20, 001                  | 17, 991           | 2, 941         | 2, 537                   | 2, 786            |
| 14  | Joint or special expenditures .....                                   | 6, 554                   | 6, 018                   | 6, 054            | 400            | 528                      | 549               |
| 15  | Miscellaneous expenditures .....                                      | 11, 013                  | 6, 828                   | 7, 876            | 583            | 687                      | 756               |
| 16  | <b>Total gross current expenditures .....</b>                         | <b>785, 533</b>          | <b>829, 035</b>          | <b>887, 957</b>   | <b>86, 035</b> | <b>94, 331</b>           | <b>99, 278</b>    |

<sup>1</sup> "Social welfare" included in "Health" in Newfoundland.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.**TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities, 1960, 1961 and 1962 by Provinces — Concluded**

| No. | Items   | Ontario                  |                   |                   | Manitoba       |                   |                   |
|-----|---|--------------------------|-------------------|-------------------|----------------|-------------------|-------------------|
|     |   | 1960<br>Prelimi-<br>nary | 1961<br>Estimated | 1962<br>Estimated | 1960<br>Actual | 1961<br>Estimated | 1962<br>Estimated |
|     |   | thousands of dollars     |                   |                   |                |                   |                   |
| 1   | General <sup>1</sup> .....                    | 67, 773 <sup>P</sup>     | 70, 964           | 78, 115           | 6, 847         | 7, 192            | 7, 299            |
| 2   | School .....                                  | 56, 265                  | 61, 774           | 66, 936           | 4, 939         | 5, 476            | 6, 133            |
| 3   | Utility .....                                 | 30, 003                  | 31, 340           | 32, 911           | 4, 485         | 4, 855            | 4, 732            |
| 4   | Totals .....                                  | 154, 041                 | 164, 078          | 177, 962          | 16, 271        | 17, 523           | 18, 164           |
| 5   | Principal and sinking fund requirements ..... | 92, 947                  | 94, 084           | 101, 631          | 9, 511         | 10, 019           | 10, 494           |
| 6   | Interest .....                                | 61, 094                  | 69, 994           | 76, 331           | 6, 760         | 7, 504            | 7, 670            |

<sup>1</sup> As per Table 2, item 9.

**TABLE 2. Gross Current Expenditures 1960, 1961 and 1962, by Provinces — Concluded**

| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia    |                          |                     | No.       |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|-----------|
| 1960<br>Actual       | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1960<br>Actual      | 1961<br>Prelimi-<br>nary | 1962<br>Estimated   |           |
| thousands of dollars |                          |                   |                |                          |                   |                     |                          |                     |           |
| 6,985                | 7,270                    | 7,471             | 8,738          | 9,277                    | 10,381            | 10,543              | 10,976                   | 11,849              | 1         |
| 7,559                | 8,034                    | 8,484             | 17,048         | 19,141                   | 20,821            | 26,186              | 27,840                   | 28,746              | 2         |
| 24,210               | 21,932                   | 23,708            | 24,686         | 25,849                   | 27,561            | 15,684              | 15,592                   | 16,966              | 3         |
| 2,597                | 2,642                    | 2,710             | 5,408          | 5,377                    | 5,910             | 6,286               | 6,608                    | 7,104               | 4         |
| 6,145                | 5,937                    | 5,761             | 7,474          | 8,536                    | 9,177             | 2,294               | 2,346                    | 2,445               | 5         |
| 5,576                | 6,479                    | 6,965             | 4,066          | 4,542                    | 4,733             | 18,718              | 24,361                   | 25,767              | 6         |
| 40,004               | 41,644                   | 42,932            | 54,266         | 56,907                   | 61,988            | 56,968 <sup>4</sup> | 57,822 <sup>4</sup>      | 64,894 <sup>4</sup> | 7         |
| 3,068                | 3,427                    | 3,710             | 5,385          | 6,416                    | 6,759             | 8,699               | 9,150                    | 9,400               | 8         |
| 4,935                | 5,497                    | 6,255             | 19,347         | 19,881                   | 21,820            | 23,518 <sup>4</sup> | 25,900 <sup>4</sup>      | 27,191 <sup>4</sup> | 9         |
| 599                  | 469                      | 492               | 541            | 411                      | 535               | 596                 | 469                      | 626                 | 10        |
| 708                  | 267                      | 421               | 2,868          | 2,867                    | 2,322             | 1,782               | 1,694                    | 1,696               | 11        |
| 1,353                | 1,094                    | 1,168             | 1,413          | 1,202                    | 1,035             | 2,432               | 2,080                    | 2,501               | 12        |
| 3,632                | 3,272                    | 3,078             | 8,698          | 8,531                    | 8,033             | 6,464               | 7,013                    | 8,885               | 13        |
| —                    | —                        | —                 | 1,056          | 1,120                    | 1,183             | 18                  | 27                       | 47                  | 14        |
| 1,723                | 2,152                    | 1,959             | 3,356          | 3,113                    | 2,914             | 1,008               | 1,095                    | 1,139               | 15        |
| <b>109,094</b>       | <b>110,116</b>           | <b>115,114</b>    | <b>164,350</b> | <b>173,170</b>           | <b>185,172</b>    | <b>181,196</b>      | <b>192,973</b>           | <b>209,256</b>      | <b>16</b> |

<sup>3</sup> See introduction for explanation.<sup>4</sup> Debt charges for schools are not available and are therefore included in "Debt charges" in British Columbia.**TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities, 1960, 1961 and 1962, by Provinces — Concluded**

| Saskatchewan         |                   |                   | Alberta             |                     |                     | British Columbia |                   |                   | No.      |
|----------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|-------------------|-------------------|----------|
| 1960<br>Actual       | 1961<br>Estimated | 1962<br>Estimated | 1960<br>Actual      | 1961<br>Estimated   | 1962<br>Estimated   | 1960<br>Actual   | 1961<br>Estimated | 1962<br>Estimated |          |
| thousands of dollars |                   |                   |                     |                     |                     |                  |                   |                   |          |
| 4,935                | 5,497             | 6,255             | 19,347              | 19,881              | 21,820              | 23,518           | 25,900            | 27,191            | 1        |
| 3,864                | 4,443             | 4,887             | 12,093              | 13,423              | 14,765              |                  |                   |                   | 2        |
| 3,568                | 3,686             | 3,912             | 7,880               | 8,723               | 9,275               |                  |                   |                   | 3        |
| <b>12,367</b>        | <b>13,626</b>     | <b>15,054</b>     | <b>39,320</b>       | <b>42,027</b>       | <b>45,860</b>       | <b>27,782</b>    | <b>31,121</b>     | <b>32,744</b>     | <b>4</b> |
| 6,129                | 6,653             | 7,556             | 27,897 <sup>2</sup> | 29,350 <sup>2</sup> | 31,258 <sup>2</sup> | 14,145           | 17,193            | 18,305            | 5        |
| 6,238                | 6,973             | 7,498             | 11,423              | 12,677              | 14,602              | 13,642           | 13,928            | 14,439            | 6        |

<sup>2</sup> Includes some interest not separable.

TABLE 4. Gross Current Revenues (Preliminary) 1961, by Provinces

| No. | Items  | New-<br>foundland    | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|-----|--|----------------------|----------------------------|----------------|------------------|
|     |  | thousands of dollars |                            |                |                  |
|     | Taxation:  |                      |                            |                |                  |
|     | General and school:                                    |                      |                            |                |                  |
| 1   | Real property .....                                    | 2,546                | 2,318                      | 28,637         | 21,267           |
| 2   | Personal property .....                                | 4                    | 275                        | 6,526          | 5,149            |
| 3   | Business .....   | 954                  | 283                        | 1,551          | 1,891            |
| 4   | Other .....  | 675                  | 162 <sup>1</sup>           | 1,367          | 2,500            |
| 5   | <b>Total general and school taxation</b> .....         | <b>4,179</b>         | <b>3,038</b>               | <b>38,081</b>  | <b>30,807</b>    |
| 6   | Special assessments (owner's share) and charges ....   | 255                  | 8                          | 549            | 87               |
| 7   | <b>Total taxation</b> .....                            | <b>4,434</b>         | <b>3,046</b>               | <b>38,630</b>  | <b>30,894</b>    |
| 8   | Licences and permits .....                             | 160                  | 50                         | 446            | 277              |
| 9   | Interest, tax penalties, etc. ....                     | 12                   | 6                          | 521            | 295              |
|     | Contributions, grants and subsidies:                   |                      |                            |                |                  |
|     | Governments:   |                      |                            |                |                  |
| 10  | Dominion .....   | 146                  | 87                         | 2,371          | 2,883            |
| 11  | Provincial .....                                       | 1,358                | 350                        | 4,617          | 8,308            |
| 12  | Other municipal .....                                  | —                    | —                          | —              | —                |
|     | Government enterprises:                                |                      |                            |                |                  |
| 13  | Dominion .....   | 8                    | 2                          | 371            | 101              |
| 14  | Provincial .....                                       | —                    | —                          | 142            | 13               |
| 15  | Own municipal .....                                    | 54                   | 83                         | 277            | 283              |
| 16  | Other contributions .....                              | 200                  | 5                          | 341            | 46               |
| 17  | <b>Total contributions, grants and subsidies</b> ..... | <b>1,766</b>         | <b>527</b>                 | <b>8,119</b>   | <b>11,634</b>    |
| 18  | Miscellaneous revenues .....                           | 223                  | 60                         | 1,623          | 840              |
| 19  | <b>Total gross current revenues</b> .....              | <b>6,595</b>         | <b>3,689</b>               | <b>49,339</b>  | <b>43,940</b>    |

<sup>1</sup> Figures for Quebec are estimated.<sup>2</sup> "Business tax" included with "Real property tax".

TABLE 4. Gross Current Revenues (Preliminary) 1961, by Provinces

| Quebec <sup>1</sup>  | Ontario              | Manitoba     | Saskatchewan        | Alberta | British<br>Columbia | Total     | No. |
|----------------------|----------------------|--------------|---------------------|---------|---------------------|-----------|-----|
| thousands of dollars |                      |              |                     |         |                     |           |     |
| 242,303              | 611,090 <sup>2</sup> | 63,548       | 78,688 <sup>2</sup> | 102,348 | 122,545             | ..        | 1   |
| ...                  | ...                  | <sup>3</sup> | ...                 | ...     | ...                 | ..        | 2   |
| 22,587               | <sup>2</sup>         | 5,513        | <sup>2</sup>        | 7,068   | 3,646               | ..        | 3   |
| 77,676               | 120                  | 515          | 2,429               | —       | 33                  | ..        | 4   |
| 342,566              | 611,210              | 69,576       | 81,117              | 109,416 | 126,224             | 1,416,214 | 5   |
| 39,572               | 22,060               | 5,964        | 2,697               | 10,962  | 7,421               | 89,575    | 6   |
| 382,138              | 633,270              | 75,540       | 83,814              | 120,378 | 133,645             | 1,505,789 | 7   |
| 6,938                | 7,078                | 1,555        | 2,145               | 2,555   | 6,440               | 27,644    | 8   |
| 6,120                | 6,564                | 1,366        | 1,409               | 1,915   | 2,725               | 20,933    | 9   |
| ..                   | 13,290               | 1,496        | ..                  | 1,990   | 2,333               | ..        | 10  |
| ..                   | 125,279              | 8,618        | ..                  | 26,959  | 32,967              | ..        | 11  |
| ..                   | 8,140                | —            | ..                  | —       | —                   | ..        | 12  |
| ..                   | 1,546                | 633          | ..                  | 512     | 474                 | ..        | 13  |
| ..                   | 4,120                | 807          | ..                  | 110     | 220                 | ..        | 14  |
| ..                   | 1,521                | 1,244        | ..                  | 9,950   | 2,998               | ..        | 15  |
| ..                   | 1,036                | 375          | ..                  | 209     | 580                 | ..        | 16  |
| 44,192               | 154,932              | 13,173       | 20,043              | 39,730  | 39,572              | 333,688   | 17  |
| 14,900               | 35,380               | 2,290        | 4,745               | 9,065   | 10,313              | 79,439    | 18  |
| 454,288              | 837,224              | 93,924       | 112,156             | 173,643 | 192,695             | 1,967,493 | 19  |

<sup>3</sup> "Personal property tax" included in "Real property tax".<sup>4</sup> Includes Charlottetown "Poll tax" for educational purposes.



**TABLE 5. Gross Current Expenditures (Preliminary) 1961, by Provinces**

| No.                  | Items   | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|---|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |   |                   |                            |                |                  |
| 1                    | General government .....  | 800               | 244                        | 3,517          | 3,145            |
| 2                    | Protection to persons and property .....                              | 340               | 357                        | 6,515          | 4,735            |
| 3                    | Public works .....  | 2,101             | 403                        | 2,525          | 3,136            |
| 4                    | Sanitation and waste removal .....                                    | 624               | 20                         | 1,141          | 799              |
| 5                    | Health .....  | 17 <sup>2</sup>   | 1                          | 2,919          | 1,107            |
| 6                    | Social welfare .....  | <sup>2</sup>      | 58                         | 2,533          | 2,675            |
| 7                    | Education (including debt charges) .....                              | 225               | 1,901                      | 22,119         | 20,470           |
| 8                    | Recreation and community services .....                               | 141               | 61                         | 1,088          | 821              |
|                      | Debt charges <sup>3</sup> :   |                   |                            |                |                  |
| 9                    | Debenture .....   | 780               | 468                        | 4,303          | 4,694            |
| 10                   | Other .....   | 121               | 79                         | 1,306          | 433              |
| 11                   | Utilities and other municipal enterprises (deficits and levies) ..... | 464               | 13                         | 85             | 201              |
| 12                   | Provision for reserves .....  | 67                | 82                         | 949            | 704              |
| 13                   | Contributions to Capital and Loan Fund .....                          | 829               | 80                         | 900            | 419              |
| 14                   | Joint or special expenditures .....                                   | —                 | —                          | —              | 21               |
| 15                   | Miscellaneous expenditures .....                                      | 71                | 14                         | 464            | 967              |
| 16                   | <b>Total gross current expenditures .....</b>                         | <b>6,580</b>      | <b>3,781</b>               | <b>50,364</b>  | <b>44,327</b>    |

<sup>1</sup> Figures for Quebec are estimated.<sup>2</sup> "Social welfare" included in "Health" in Newfoundland.<sup>3</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.**TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1961, by Provinces**

| No.                  | Items   | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|---|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |   |                   |                            |                |                  |
| 1                    | General <sup>1</sup> .....                    | 780               | 468                        | 4,303          | 4,694            |
| 2                    | School .....                                  | ..                | 143                        | 4,453          | 3,012            |
| 3                    | Utility .....                                 | 461               | 103                        | 1,236          | 1,029            |
| 4                    | <b>Totals .....</b>                           | <b>1,241</b>      | <b>714</b>                 | <b>9,992</b>   | <b>8,735</b>     |
| 5                    | Principal and sinking fund requirements ..... | 498               | 329                        | 5,825          | 4,649            |
| 6                    | Interest .....                                | 743               | 385                        | 4,167          | 4,086            |

<sup>1</sup> As per Table 5, item 9.

TABLE 5. Gross Current Expenditures (Preliminary) 1961, by Provinces

| Quebec <sup>1</sup>  | Ontario        | Manitoba      | Saskatchewan   | Alberta        | British Columbia    | Total                | No. |
|----------------------|----------------|---------------|----------------|----------------|---------------------|----------------------|-----|
| thousands of dollars |                |               |                |                |                     |                      |     |
| 43,375               | 54,265         | 7,259         | 7,270          | 9,277          | 10,976              | 140,128              | 1   |
| 62,523               | 105,812        | 10,823        | 8,034          | 19,141         | 27,840              | 246,120              | 2   |
| 66,271               | 114,980        | 15,527        | 21,932         | 25,849         | 15,592              | 268,316              | 3   |
| 11,649               | 36,693         | 3,406         | 2,642          | 5,377          | 6,608               | 68,959               | 4   |
| <sup>3</sup>         | 15,548         | 1,860         | 5,937          | 8,536          | 2,346               | 38,271 <sup>2</sup>  | 5   |
| <sup>3</sup>         | 51,847         | 4,267         | 6,479          | 4,542          | 24,361              | 96,762 <sup>2</sup>  | 6   |
| 152,475              | 284,840        | 34,102        | 41,644         | 56,907         | 57,822 <sup>4</sup> | 672,505 <sup>4</sup> | 7   |
| 12,862               | 31,610         | 2,940         | 3,427          | 6,416          | 9,150               | 68,516               | 8   |
| 69,064               | 70,964         | 7,192         | 5,497          | 19,881         | 25,900 <sup>4</sup> | 221,137 <sup>4</sup> | 9   |
| ..                   | 8,955          | 151           | 469            | 411            | 469                 | ..                   | 10  |
| <sup>3</sup>         | 10,576         | 1,385         | 267            | 2,867          | 1,694               | 17,552 <sup>3</sup>  | 11  |
| <sup>3</sup>         | 10,098         | 1,667         | 1,094          | 1,202          | 2,080               | 17,943 <sup>3</sup>  | 12  |
| 17,520               | 20,001         | 2,537         | 3,272          | 8,531          | 7,013               | 61,102               | 13  |
| —                    | 6,018          | 528           | —              | 1,120          | 27                  | 7,714                | 14  |
| 24,849 <sup>3</sup>  | 6,828          | 687           | 2,152          | 3,113          | 1,095               | 40,240 <sup>3</sup>  | 15  |
| <b>460,588</b>       | <b>829,035</b> | <b>94,331</b> | <b>110,116</b> | <b>173,170</b> | <b>192,973</b>      | <b>1,965,265</b>     | 16  |

<sup>4</sup> Debt charges for schools are not available and therefore included in "Debt charges" in British Columbia.<sup>5</sup> See introduction for explanation.

TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1961, by Provinces

| Quebec               | Ontario        | Manitoba      | Saskatchewan  | Alberta             | British Columbia | No. |
|----------------------|----------------|---------------|---------------|---------------------|------------------|-----|
| thousands of dollars |                |               |               |                     |                  |     |
| ..                   | 70,964         | 7,192         | 5,497         | 19,881              | 25,900           | 1   |
| ..                   | 61,774         | 5,476         | 4,443         | 13,423              |                  | 2   |
| ..                   | 31,340         | 4,855         | 3,686         | 8,723               |                  | 3   |
| ..                   | <b>164,078</b> | <b>17,523</b> | <b>13,626</b> | <b>42,027</b>       | <b>31,121</b>    | 4   |
| ..                   | 94,084         | 10,019        | 6,653         | 29,350 <sup>2</sup> | 17,193           | 5   |
| ..                   | 69,994         | 7,504         | 6,973         | 12,677              | 13,928           | 6   |

<sup>2</sup> Includes some interest not separable.

TABLE 7. Gross Current Revenues (Estimated) 1962, by Provinces

| No. | Items  | New-<br>foundland    | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|-----|--|----------------------|----------------------------|----------------|------------------|
|     |  | thousands of dollars |                            |                |                  |
|     | Taxation:  |                      |                            |                |                  |
|     | General and school:                                    |                      |                            |                |                  |
| 1   | Real property .....                                    | 2,711                | 2,534                      | 31,750         | 23,138           |
| 2   | Personal property .....                                | 4                    | 283                        | 6,677          | 5,694            |
| 3   | Business .....   | 994                  | 282                        | 1,658          | 1,962            |
| 4   | Other .....  | 588                  | 143 <sup>1</sup>           | 1,378          | 2,656            |
| 5   | <b>Total general and school taxation .....</b>         | <b>4,297</b>         | <b>3,242</b>               | <b>41,463</b>  | <b>33,450</b>    |
| 6   | Special assessments (owner's share) and charges .....  | 260                  | 40                         | 487            | 87               |
| 7   | <b>Total taxation .....</b>                            | <b>4,557</b>         | <b>3,282</b>               | <b>41,950</b>  | <b>33,537</b>    |
| 8   | Licences and permits .....                             | 169                  | 40                         | 462            | 288              |
| 9   | Interest, tax penalties, etc. ....                     | 13                   | 4                          | 534            | 277              |
|     | Contributions, grants and subsidies:                   |                      |                            |                |                  |
|     | Governments:   |                      |                            |                |                  |
| 10  | Dominion .....   | 148                  | 92                         | 2,460          | 2,842            |
| 11  | Provincial .....                                       | 1,350                | 370                        | 4,944          | 8,414            |
| 12  | Other municipal .....                                  | —                    | —                          | —              | —                |
|     | Government enterprises:                                |                      |                            |                |                  |
| 13  | Dominion .....   | 8                    | 2                          | 360            | 102              |
| 14  | Provincial .....                                       | —                    | —                          | 144            | 21               |
| 15  | Own municipal .....                                    | 54                   | 83                         | 311            | 354              |
| 16  | Other contributions .....                              | 200                  | 5                          | 351            | 53               |
| 17  | <b>Total contributions, grants and subsidies .....</b> | <b>1,760</b>         | <b>552</b>                 | <b>8,570</b>   | <b>11,786</b>    |
| 18  | Miscellaneous revenues .....                           | 236                  | 61                         | 1,509          | 806              |
| 19  | <b>Total gross current revenues .....</b>              | <b>6,735</b>         | <b>3,939</b>               | <b>53,025</b>  | <b>46,694</b>    |

<sup>1</sup> "Business tax" included with "Real property tax".<sup>2</sup> "Personal property tax" included in "Real property tax".

TABLE 7. Gross Current Revenues (Estimated) 1962, by Provinces

| Quebec               | Ontario              | Manitoba            | Saskatchewan        | Alberta        | British Columbia | Total            | No. |
|----------------------|----------------------|---------------------|---------------------|----------------|------------------|------------------|-----|
| thousands of dollars |                      |                     |                     |                |                  |                  |     |
| 265,454              | 646,526 <sup>1</sup> | 66,159 <sup>2</sup> | 80,605 <sup>1</sup> | 110,006        | 133,429          | ..               | 1   |
| ...                  | ...                  | <sup>2</sup>        | ...                 | ...            | ...              | ..               | 2   |
| 26,678               | <sup>1</sup>         | 5,779               | <sup>1</sup>        | 7,244          | 3,708            | ..               | 3   |
| 59,213               | 108                  | 573                 | 2,426               | —              | 33               | ..               | 4   |
| <b>351,345</b>       | <b>646,634</b>       | <b>72,511</b>       | <b>83,031</b>       | <b>117,250</b> | <b>137,170</b>   | <b>1,490,393</b> | 5   |
| 44,247               | 21,994               | 6,324               | 2,974               | 11,966         | 8,124            | 96,503           | 6   |
| <b>395,592</b>       | <b>668,628</b>       | <b>78,835</b>       | <b>86,005</b>       | <b>129,216</b> | <b>145,294</b>   | <b>1,586,896</b> | 7   |
| 7,698                | 7,137                | 1,610               | 2,198               | 2,654          | 6,543            | 28,799           | 8   |
| 6,242                | 6,843                | 1,363               | 1,359               | 1,999          | 2,595            | 21,229           | 9   |
| ..                   | 13,672               | 1,610               | ..                  | 2,116          | 2,369            | ..               | 10  |
| ..                   | 132,484              | 9,061               | ..                  | 28,401         | 35,492           | ..               | 11  |
| ..                   | 8,546                | —                   | ..                  | —              | —                | ..               | 12  |
| ..                   | 1,776                | 656                 | ..                  | 496            | 446              | ..               | 13  |
| ..                   | 4,381                | 867                 | ..                  | 123            | 290              | ..               | 14  |
| ..                   | 4,369                | 1,294               | ..                  | 10,908         | 2,852            | ..               | 15  |
| ..                   | 1,016                | 435                 | ..                  | 230            | 800              | ..               | 16  |
| <b>46,502</b>        | <b>166,244</b>       | <b>13,923</b>       | <b>20,475</b>       | <b>42,274</b>  | <b>42,249</b>    | <b>354,335</b>   | 17  |
| 18,235               | 35,280               | 2,257               | 4,522               | 9,102          | 10,915           | 82,923           | 18  |
| <b>474,269</b>       | <b>884,132</b>       | <b>97,988</b>       | <b>114,559</b>      | <b>185,245</b> | <b>207,596</b>   | <b>2,074,182</b> | 19  |

<sup>3</sup> Includes Charlottetown "Poll tax" for educational purposes.



**TABLE 8. Gross Current Expenditures (Estimated) 1962, by Provinces**

| No.                  | Items  | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|--|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |  |                   |                            |                |                  |
| 1                    | General government .....   | 925               | 272                        | 3,713          | 3,380            |
| 2                    | Protection to persons and property .....                                 | 353               | 397                        | 6,851          | 5,049            |
| 3                    | Public works .....   | 2,209             | 372                        | 2,584          | 3,149            |
| 4                    | Sanitation and waste removal .....                                       | 655               | 20                         | 1,192          | 837              |
| 5                    | Health .....   | 14 <sup>1</sup>   | 1                          | 3,301          | 1,205            |
| 6                    | Social welfare .....   | <sup>1</sup>      | 52                         | 2,700          | 3,007            |
| 7                    | Education (including debt charges) .....                                 | 236               | 2,068                      | 23,987         | 22,279           |
| 8                    | Recreation and community services .....                                  | 282               | 66                         | 1,116          | 866              |
|                      | Debt charges: <sup>4</sup>   |                   |                            |                |                  |
| 9                    | Debenture .....  | 785               | 498                        | 4,647          | 4,780            |
| 10                   | Other .....  | 369               | 84                         | 960            | 547              |
| 11                   | Utilities and other municipal enterprises (deficits<br>and levies) ..... | 370               | 13                         | 66             | 290              |
| 12                   | Provision for reserves .....   | 92                | 99                         | 1,154          | 493              |
| 13                   | Contributions to Capital and Loan Fund .....                             | 641               | 80                         | 676            | 519              |
| 14                   | Joint or special expenditures .....                                      | —                 | —                          | —              | 23               |
| 15                   | Miscellaneous expenditures .....   | 71                | 14                         | 515            | 1,037            |
| 16                   | <b>Total gross current expenditures .....</b>                            | <b>7,002</b>      | <b>4,036</b>               | <b>53,462</b>  | <b>47,461</b>    |

<sup>1</sup> "Social welfare" included in "Health" in Newfoundland.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.**TABLE 9. Analysis of Debt Charges on Debentures Issued by Municipalities  
(Estimated) 1962, by Provinces**

| No.                  | Items   | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|---|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |   |                   |                            |                |                  |
| 1                    | General <sup>1</sup> .....                    | 785               | 498                        | 4,647          | 4,780            |
| 2                    | School .....                                  | ..                | 153                        | 5,313          | 3,313            |
| 3                    | Utility .....                                 | 465               | 113                        | 1,332          | 1,175            |
| 4                    | <b>Totals .....</b>                           | <b>1,250</b>      | <b>764</b>                 | <b>11,292</b>  | <b>9,268</b>     |
| 5                    | Principal and sinking fund requirements ..... | 503               | 348                        | 6,436          | 4,967            |
| 6                    | Interest .....                                | 747               | 416                        | 4,856          | 4,301            |

<sup>1</sup> As per Table 8, item 9.

**TABLE 8. Gross Current Expenditures (Estimated) 1962 by Provinces**

| Quebec               | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia    | Total                  | No. |
|----------------------|---------|----------|--------------|---------|---------------------|------------------------|-----|
| thousands of dollars |         |          |              |         |                     |                        |     |
| 47,908               | 60,435  | 7,899    | 7,471        | 10,381  | 11,849              | 154,233                | 1   |
| 69,178               | 112,272 | 11,540   | 8,484        | 20,821  | 28,746              | 263,691                | 2   |
| 71,009               | 126,173 | 15,752   | 23,708       | 27,561  | 16,966              | 289,483                | 3   |
| 12,445               | 39,166  | 3,480    | 2,710        | 5,910   | 7,104               | 73,519                 | 4   |
| <sup>2</sup>         | 15,926  | 1,927    | 5,761        | 9,177   | 2,445               | 39,757 <sup>1,2</sup>  | 5   |
| <sup>2</sup>         | 57,207  | 4,930    | 6,965        | 4,733   | 25,767              | 105,361 <sup>1,2</sup> | 6   |
| 144,623              | 302,784 | 35,492   | 42,932       | 61,988  | 64,894 <sup>3</sup> | 701,283 <sup>3</sup>   | 7   |
| 14,459               | 33,544  | 3,373    | 3,710        | 6,759   | 9,400               | 73,575                 | 8   |
| 79,488               | 78,115  | 7,299    | 6,255        | 21,820  | 27,191 <sup>3</sup> | 244,143 <sup>3</sup>   | 9   |
| ..                   | 9,446   | 206      | 492          | 535     | 626                 | ..                     | 10  |
| <sup>2</sup>         | 11,645  | 1,661    | 421          | 2,322   | 1,696               | 18,484 <sup>2</sup>    | 11  |
| <sup>2</sup>         | 9,323   | 1,628    | 1,168        | 1,035   | 2,501               | 17,493 <sup>2</sup>    | 12  |
| 14,689               | 17,991  | 2,786    | 3,078        | 8,033   | 8,885               | 57,378                 | 13  |
| —                    | 6,054   | 549      | —            | 1,183   | 47                  | 7,856                  | 14  |
| 25,178 <sup>2</sup>  | 7,876   | 756      | 1,959        | 2,914   | 1,139               | 41,459 <sup>2</sup>    | 15  |
| 478,977              | 887,957 | 99,278   | 115,114      | 185,172 | 209,256             | 2,087,715              | 16  |

<sup>3</sup> Debt charges for schools are not available and therefore included in "Debt charges" in British Columbia.<sup>4</sup> See introduction for explanation.**TABLE 9. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1962, by Provinces**

| Quebec               | Ontario | Manitoba | Saskatchewan | Alberta             | British Columbia | No. |
|----------------------|---------|----------|--------------|---------------------|------------------|-----|
| thousands of dollars |         |          |              |                     |                  |     |
| ..                   | 78,115  | 7,299    | 6,255        | 21,820              | 27,191           | 1   |
| ..                   | 66,936  | 6,133    | 4,887        | 14,765              |                  | 2   |
| ..                   | 32,911  | 4,732    | 3,912        | 9,275               |                  | 3   |
| ..                   | 177,962 | 18,164   | 15,054       | 45,860              | 32,744           | 4   |
| ..                   | 101,631 | 10,494   | 7,556        | 31,258 <sup>2</sup> | 18,305           | 5   |
| ..                   | 76,331  | 7,670    | 7,498        | 14,602              | 14,439           | 6   |

<sup>2</sup> Includes some interest not separable.

**TABLE 10. Gross Municipal Debenture Debt as at December 31, 1960, 1961 and 1962, by Provinces**

| Province                               | 1960<br>Actual   | 1961<br>Preliminary | 1962<br>Estimated |
|--|------------------|---------------------|-------------------|
| thousands of dollars                   |                  |                     |                   |
| Newfoundland .....                     | 16,885           | 17,585              | 17,933            |
| Prince Edward Island .....             | 8,330            | 9,306               | 10,352            |
| Nova Scotia .....                      | 89,111           | 96,789              | 106,242           |
| New Brunswick .....                    | 90,897           | 96,427              | 100,757           |
| Quebec <sup>1</sup> .....              | ..               | ..                  | ..                |
| Ontario .....                          | 1,558,233        | 1,689,278           | 1,852,176         |
| Manitoba .....                         | 159,851          | 176,711             | 187,406           |
| Saskatchewan .....                     | 145,073          | 159,889             | 176,765           |
| Alberta .....                          | 431,883          | 462,424             | 497,230           |
| British Columbia .....                 | 451,552          | 484,112             | 525,998           |
| <b>Totals (excluding Quebec) .....</b> | <b>2,951,815</b> | <b>3,192,521</b>    | <b>3,474,859</b>  |

<sup>1</sup> As at December 31, 1959 Gross municipal debenture debt for Quebec was \$1,147,401,000 exclusive of \$66,230,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.



## ESTIMATING AND SAMPLING PROCEDURES

### Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates are made only for specific items of revenue and expenditure. Totals and sub-totals are not to be estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the

ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method of estimation provided excellent estimates for two principal sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

### Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods are used as are used in the "actual" compilations. However, where possible, the most recent data available are used when applying these methods.

### Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

### Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial



structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to total taxation could differ markedly from one town to another within the group. Therefore, the problem occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increase the probability of error. Base information was submitted by the municipal auditors, to the provincial governments for publication, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled were obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### Description of Revised Sample

The revised sample introduced in 1957-58 was based on 1956 Census of Population data. It was selected with the intention of overcoming the limitations of the original sample based on data of the

1951 Census of Population. The use of population as the most appropriate basis of selection was retained, and, consequently, all the larger municipalities have again been included. A description of the former sampling technique may be found in the 1959-60 report.

### Method of Selecting Revised Sample

As it was unlikely that there would be any change in the format of provincial municipal reports before the 1961 Census results could be used, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000-14,999 with selection rate of 1 in 3.

Population of 2,000-4,999 with selection rate of 1 in 10.

Population of 1,000-1,999 with selection rate of 1 in 20.

Population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of advance 1956 Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement, but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

**Prince Edward Island:**

There is no municipal report or base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

**Nova Scotia:**

The self-representing municipalities of (a) those comprising the Metropolitan Area of Halifax (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over, remained unchanged. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

**New Brunswick:**

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John remained self-representing as were the remaining three cities and the two villages. It was necessary to sample only for towns and counties. Four of the 19 towns and five of the 13 counties were selected on a random basis after each group was listed in descending order of population size based on the 1956 Census. In New Brunswick, as in Nova Scotia, greater emphasis with respect to rate of selection was allotted to the larger municipalities in each group.

Because analysis showed that the relative importance of counties was great and the fact that five of the thirteen were already being surveyed, it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all thirteen counties.

**Quebec:**

Arrangements were completed last year for the survey of Quebec municipalities. The Quebec Bureau of Statistics requested information from all municipalities and copies of the returns of responding municipalities were forwarded to the Dominion Bureau of Statistics. A sample was selected from these returns. The classification of municipalities of the Quebec Bureau of Statistics was employed as the basis of stratification. All cities and towns with population of 15,000 and over were considered self-representing while the remainder were divided into two groups, 2,000-14,999 and under 2,000, and sampled at appropriate rates of selection. Villages and rural incorporations were combined, grouped by county, and sampled to obtain adequate representation of all types of incorporation as well as representative geographic distribution.

**Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs 1955 Annual Report of Municipal Statistics. The classification contained in that report was by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the 1955 report was used to select the Ontario sample. Assessed population figures were used in place of 1956 census population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 24 municipalities in the five metropolitan areas, only 14 were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

**Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

**Saskatchewan:**

Stratification of the sample was changed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities, it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages for the 1957-1958 survey. Villages were too numerous to list in descending order of population. In order to make the required selection a frequency distribution with population ranges of 100 was made to determine at



which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

**Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used to replace the population size strata of the original sample. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to their recent formation in Alberta and a high probability

that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

**British Columbia:**

Approximately the same representation was provided for in the revised sample. But to conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification previously used. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.







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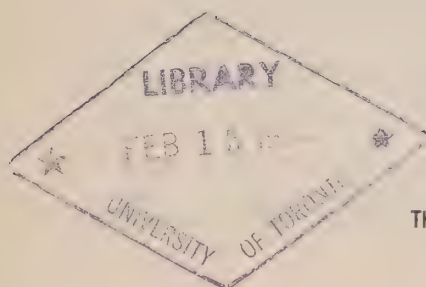
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# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1962 and 1963

## Revenue and Expenditure

PRELIMINARY 1962 - ESTIMATES 1963



*Published by Authority of*  
The Minister of Trade and Commerce

**DOMINION BUREAU OF STATISTICS**

Public Finance and Transportation Division

Government Finance Section

February 1964  
8502-527

Price: 50 cents

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| 12-507              | <b>Municipal Finance Reporting Manual (Approx. 350 pp.)</b><br>Financial statements of municipal corporations, municipal accounting terminology, general municipal statistics, financial statements of municipal superannuation funds. Sets out accounting statements approved for use by municipal corporations, with classification of items. Revised in 1960 ..... | 3.00   |

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### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil or zero.

<sup>p</sup> preliminary figures.

<sup>r</sup> revised figures.

# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

## 1962 and 1963

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### Revenue and Expenditure

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PRELIMINARY 1962 - ESTIMATES 1963

This report is the seventh on an annual series presenting estimated gross current revenues and expenditures of municipal governments. An analysis of estimated debenture debt charges and estimated gross debenture debt issued and outstanding at the year end has again been included.

As introduced last year, the presentation of revenue and expenditure data is as follows:

- (a) "Debenture debt charges recoverable" has been deleted by netting to "Debt charges".
- (b) "Debenture debt charges for school purposes" is a component of "Education", whereas it was formerly included in the expenditure item "Debt charges".

Consequently the item "Debt charges" represents debenture and other debt charges for general municipal purposes only, whereas it previously included debenture debt charges for utility and school purposes. These changes conform with the more recently approved method of presentation whereby the expenditure item "Education" approximates the school authority requisition and "Debt charges" is confined to that for general municipal purposes. To provide comparability with the former series and thereby maintain continuity, supplementary data on debenture debt charges of utilities and schools are shown in Tables 3, 6 and 9.

The term "gross", used in this report in respect of revenues and expenditures, indicates that transfers from other levels of government are included but that transfers from other municipalities have been excluded where possible. A residual amount remains in Ontario revenue which represents duplication of expenditures reported.

Gross figures for revenue and expenditure are used in this presentation to conform with the annual report "Financial Statistics of Municipal Governments—Actual". Care must be taken not to compare the data in this report with the municipal segment of our annual report "A Consolidation of Public Finance Statistics—Municipalities, Provinces and Government of Canada (Actual)", where the data are presented on a "net" basis as described in that publication and where capital expenditures are included.

These statistics of "municipal" gross current revenue and expenditure are confined to incorporated municipalities, special areas and districts, as opposed to the broad concept of "local government" which in addition would include health units, school boards, municipally-owned utilities, etc. Exceptions exist in that (1) school board and health unit data are included to the amount of taxation applied at the municipal level and (2) municipally-owned utilities are included to the amount of their surpluses transferred to, or deficits assumed by, municipalities. For gross "municipal" debenture debt, presented in Table 10, the local government concept is employed as it is the general practice for municipal corporations to issue debentures on behalf of school boards, health units and municipally-owned utilities, etc.

For the purpose of determining trends, the estimates for 1962 and 1963 are presented in totals for each province alongside "actual" 1961 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1961". The 1962 and 1963 data are also presented in a form which will facilitate interprovincial comparison. This year, the Quebec Bureau of Statistics conducted a survey to procure revenue and expenditure information for the year 1963 and forwarded to the Dominion Bureau of Statistics copies of the questionnaires from which estimates were compiled.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders interprovincial comparison impossible except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces and certain city data in Quebec. In both Prince Edward Island and Quebec education data have been included for the fiscal year ended June 30 of each year presented, e.g. 1960-1961 fiscal year data are included in 1961. British Columbia rural district school taxes were extracted from the Provincial Public Accounts and Estimates for the fiscal year ending the following March 31. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

As illustrated in the following summary tables of revenue and expenditure, increases occurred each year from 1959 to 1963 in every itemized classification of gross current revenues and expend-

itures. Although total revenues and expenditures showed a succession of increases, the amount of each successive annual increment showed a tendency to diminish at a regular rate.

The percentage distribution tables illustrate the consistency of the relationship of the items of revenue and expenditure to their respective totals each year. Sources of revenue and functions of expenditure increased at the same rate as total revenues and expenditures. Of the revenue items "special assessment" taxation which increased at a greater rate was offset by "general" taxation so that total taxes followed the same pattern of growth as total revenues. The percentage distribution of expenditures also showed only slight differences in the trend of the components as compared to total.

November 5, 1963.

### Gross Current Revenues by Province, 1959-63

|                            | 1959 <sup>F</sup> | 1960         | 1961         | 1962 <sup>P</sup> | 1963 <sup>1</sup> |
|----------------------------|-------------------|--------------|--------------|-------------------|-------------------|
| millions of dollars        |                   |              |              |                   |                   |
| Newfoundland .....         | 6                 | 6            | 7            | 8                 | 8                 |
| Prince Edward Island ..... | 3                 | 3            | 3            | 4                 | 4                 |
| Nova Scotia .....          | 41                | 46           | 50           | 54                | 57                |
| New Brunswick .....        | 37                | 41           | 44           | 47                | 50                |
| Quebec .....               | 387               | 425          | 452          | 454               | 481               |
| Ontario .....              | 706               | 781          | 837          | 901               | 944               |
| Manitoba .....             | 78                | 85           | 96           | 102               | 106               |
| Saskatchewan .....         | 96                | 108          | 114          | 123               | 126               |
| Alberta .....              | 146               | 165          | 181          | 194               | 202               |
| British Columbia .....     | 164               | 183          | 199          | 212               | 224               |
| <b>Totals .....</b>        | <b>1,664</b>      | <b>1,843</b> | <b>1,983</b> | <b>2,099</b>      | <b>2,202</b>      |

<sup>1</sup> Estimated.

### Gross Current Expenditures by Province, 1959-63

|                            | 1959 <sup>F</sup> | 1960         | 1961         | 1962 <sup>P</sup> | 1963 <sup>1</sup> |
|----------------------------|-------------------|--------------|--------------|-------------------|-------------------|
| millions of dollars        |                   |              |              |                   |                   |
| Newfoundland .....         | 6                 | 6            | 7            | 7                 | 8                 |
| Prince Edward Island ..... | 3                 | 3            | 4            | 4                 | 4                 |
| Nova Scotia .....          | 41                | 47           | 51           | 55                | 57                |
| New Brunswick .....        | 36                | 40           | 44           | 47                | 50                |
| Quebec .....               | 388               | 426          | 467          | 467               | 496               |
| Ontario .....              | 707               | 781          | 833          | 899               | 947               |
| Manitoba .....             | 79                | 86           | 94           | 101               | 106               |
| Saskatchewan .....         | 95                | 110          | 112          | 121               | 123               |
| Alberta .....              | 144               | 165          | 178          | 193               | 202               |
| British Columbia .....     | 163               | 181          | 199          | 213               | 224               |
| <b>Totals .....</b>        | <b>1,662</b>      | <b>1,845</b> | <b>1,989</b> | <b>2,107</b>      | <b>2,217</b>      |

<sup>1</sup> Estimated.

## Gross Current Revenues, 1959 - 63

|                                   | 1959                | 1960          | 1961          | 1962          | 1963 <sup>1</sup> |
|-----------------------------------|---------------------|---------------|---------------|---------------|-------------------|
|                                   | millions of dollars |               |               |               |                   |
| General taxation .....            | 1, 206              | 1, 336        | 1, 437        | 1, 511        | 1, 592            |
| Special assessments .....         | 74                  | 88            | 102           | 110           | 119               |
| Licences and permits .....        | 25                  | 25            | 28            | 29            | 31                |
| Interest, tax penalties etc. .... | 19                  | 20            | 22            | 24            | 24                |
| Grants .....                      | 268                 | 298           | 312           | 334           | 341               |
| Other .....                       | 72                  | 76            | 82            | 91            | 95                |
| <b>Totals</b> .....               | <b>1, 664</b>       | <b>1, 843</b> | <b>1, 983</b> | <b>2, 099</b> | <b>2, 202</b>     |

<sup>1</sup> Estimated.

## Gross Current Expenditures, 1959 - 63

|  | 1959                | 1960          | 1961          | 1962             | 1963 <sup>1</sup> |
|--|---------------------|---------------|---------------|------------------|-------------------|
|  | millions of dollars |               |               |                  |                   |
| General government .....                           | 121                 | 129           | 140           | 153              | 164               |
| Protection .....                                   | 203                 | 221           | 243           | 263              | 280               |
| Public works .....                                 | 240                 | 265           | 262           | 284              | 293               |
| Sanitation .....                                   | 61                  | 64            | 70            | 74               | 77                |
| Health and social welfare .....                    | 127                 | 131           | 148           | 142 <sup>2</sup> | 148 <sup>2</sup>  |
| Education (Including debenture debt charges) ..... | 567                 | 645           | 704           | 721              | 771               |
| Debt charges .....                                 | 177                 | 184           | 228           | 252              | 268               |
| Miscellaneous .....                                | 166                 | 206           | 194           | 218 <sup>2</sup> | 216 <sup>2</sup>  |
| <b>Totals</b> .....                                | <b>1, 662</b>       | <b>1, 845</b> | <b>1, 989</b> | <b>2, 107</b>    | <b>2, 217</b>     |

<sup>1</sup> Estimated.<sup>2</sup> "Health and Social Welfare" for Quebec included with "Miscellaneous".

## Percentage Distribution of Gross Current Revenues, 1959 - 63

|                                   | 1959       | 1960       | 1961       | 1962       | 1963 <sup>1</sup> |
|-----------------------------------|------------|------------|------------|------------|-------------------|
| General taxation .....            | 73         | 73         | 73         | 72         | 72                |
| Special assessments .....         | 4          | 5          | 5          | 6          | 6                 |
| Licences and permits .....        | 2          | 1          | 1          | 1          | 1                 |
| Interest, tax penalties etc. .... | 1          | 1          | 1          | 1          | 1                 |
| Grants .....                      | 16         | 16         | 16         | 16         | 16                |
| Other .....                       | 4          | 4          | 4          | 4          | 4                 |
| <b>Totals</b> .....               | <b>100</b> | <b>100</b> | <b>100</b> | <b>100</b> | <b>100</b>        |

<sup>1</sup> Estimated.

## Percentage Distribution of Gross Current Expenditures, 1959 - 63

|  | 1959       | 1960       | 1961       | 1962       | 1963 <sup>1</sup> |
|--|------------|------------|------------|------------|-------------------|
| General government .....                           | 7          | 7          | 7          | 7          | 7                 |
| Protection .....                                   | 12         | 12         | 12         | 12         | 13                |
| Public works .....                                 | 14         | 14         | 13         | 14         | 13                |
| Sanitation .....                                   | 4          | 4          | 4          | 4          | 3                 |
| Health and social welfare .....                    | 8          | 7          | 7          | 7          | 7                 |
| Education (Including debenture debt charges) ..... | 34         | 35         | 35         | 34         | 35                |
| Debt charges .....                                 | 11         | 10         | 12         | 12         | 12                |
| Miscellaneous .....                                | 10         | 11         | 10         | 10         | 10                |
| <b>Totals</b> .....                                | <b>100</b> | <b>100</b> | <b>100</b> | <b>100</b> | <b>100</b>        |

<sup>1</sup> Estimated.



TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces

| No. | Items   | Newfoundland         |                        |                   | Prince Edward Island |                        |                        |
|-----|---|----------------------|------------------------|-------------------|----------------------|------------------------|------------------------|
|     |   | 1961<br>Actual       | 1962<br>Esti-<br>mated | 1963<br>Estimated | 1961<br>Actual       | 1962<br>Esti-<br>mated | 1963<br>Esti-<br>mated |
|     |   | thousands of dollars |                        |                   |                      |                        |                        |
|     | Taxation:   |                      |                        |                   |                      |                        |                        |
|     | General and school:                                   |                      |                        |                   |                      |                        |                        |
| 1   | Real property .....                                   | 2,604                | 2,714                  | 2,805             | 2,293                | 2,534                  | 2,751                  |
| 2   | Personal property .....                               | 4                    | 3                      | 2                 | 160                  | 161                    | 162                    |
| 3   | Business .....  | 1,001                | 1,039                  | 1,070             | 278                  | 279                    | 280                    |
| 4   | Other .....   | 876                  | 1,001                  | 1,040             | 158                  | 135                    | 138                    |
| 5   | <b>Total general and school taxation .....</b>        | <b>4,485</b>         | <b>4,757</b>           | <b>4,917</b>      | <b>2,889</b>         | <b>3,109</b>           | <b>3,331</b>           |
| 6   | Special assessments (owner's share) and charges       | 250                  | 259                    | 266               | 18                   | 45                     | 48                     |
| 7   | <b>Total taxation .....</b>                           | <b>4,735</b>         | <b>5,016</b>           | <b>5,183</b>      | <b>2,907</b>         | <b>3,154</b>           | <b>3,379</b>           |
| 8   | Licences and permits .....                            | 163                  | 178                    | 188               | 62                   | 55                     | 65                     |
| 9   | Interest, tax penalties, etc. ....                    | 7                    | 8                      | 8                 | 8                    | 6                      | 7                      |
|     | Contributions, grants and subsidies:                  |                      |                        |                   |                      |                        |                        |
|     | Governments:  |                      |                        |                   |                      |                        |                        |
| 10  | Dominion .....  | 165                  | 161                    | 163               | 91                   | 91                     | 91                     |
| 11  | Provincial .....                                      | 1,489                | 1,511                  | 1,520             | 335                  | 406                    | 409                    |
| 12  | Other municipal .....                                 | —                    | —                      | —                 | —                    | —                      | —                      |
|     | Government enterprises:                               |                      |                        |                   |                      |                        |                        |
| 13  | Dominion .....  | 3                    | 1                      | 1                 | 2                    | 2                      | 2                      |
| 14  | Provincial .....                                      | —                    | 15                     | 15                | —                    | —                      | —                      |
| 15  | Own municipal .....                                   | 51                   | 103                    | 100               | 80                   | 80                     | 80                     |
| 16  | Other contributions .....                             | 235                  | 240                    | 240               | 4                    | 4                      | 4                      |
| 17  | <b>Total contributions, grants and subsidies ....</b> | <b>1,943</b>         | <b>2,031</b>           | <b>2,039</b>      | <b>512</b>           | <b>583</b>             | <b>586</b>             |
| 18  | Miscellaneous revenues .....                          | 214                  | 295                    | 235               | 55                   | 54                     | 56                     |
| 19  | <b>Total gross current revenues .....</b>             | <b>7,062</b>         | <b>7,528</b>           | <b>7,653</b>      | <b>3,544</b>         | <b>3,852</b>           | <b>4,093</b>           |

<sup>1</sup> "Other" includes: Sales tax of an undisclosed amount.

TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces

| Nova Scotia          |                          |                        | New Brunswick  |                          |                        | Quebec              |                        |                        | No. |
|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|---------------------|------------------------|------------------------|-----|
| 1961<br>Actual       | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated | 1961<br>Actual | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated | 1961<br>Actual      | 1962<br>Esti-<br>mated | 1963<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                |                          |                        |                     |                        |                        |     |
| 28,825               | 32,434                   | 33,997                 | 20,474         | 22,276                   | 23,738                 | 226,444             | 249,454                | 254,545                | 1   |
| 6,465                | 6,529                    | 6,840                  | 5,015          | 5,575                    | 5,877                  | ...                 | ...                    | ...                    | 2   |
| 1,509                | 1,624                    | 1,744                  | 2,424          | 2,419                    | 2,576                  | 23,890              | 27,981                 | 29,827                 | 3   |
| 1,602                | 1,632                    | 1,633                  | 2,704          | 2,965                    | 3,110                  | 94,989 <sup>1</sup> | 59,213 <sup>1</sup>    | 62,636 <sup>1</sup>    | 4   |
| 38,401               | 42,219                   | 44,214                 | 30,617         | 33,235                   | 35,301                 | 345,323             | 336,648                | 347,008                | 5   |
| 434                  | 485                      | 480                    | 92             | 101                      | 111                    | 50,331              | 55,006                 | 61,881                 | 6   |
| 38,835               | 42,704                   | 44,694                 | 30,709         | 33,336                   | 35,412                 | 395,654             | 391,654                | 408,889                | 7   |
| 435                  | 439                      | 465                    | 251            | 294                      | 332                    | 5,601               | 6,361                  | 7,561                  | 8   |
| 498                  | 597                      | 577                    | 301            | 311                      | 308                    | 7,303               | 7,425                  | 7,700                  | 9   |
| 2,394                | 2,485                    | 2,518                  | 2,631          | 2,556                    | 2,541                  | 6,381               | ..                     | ..                     | 10  |
| 5,241                | 5,596                    | 6,017                  | 8,781          | 9,650                    | 9,638                  | 13,940              | ..                     | ..                     | 11  |
| —                    | —                        | —                      | —              | —                        | —                      | —                   | ..                     | ..                     | 12  |
| 384                  | 447                      | 446                    | 102            | 105                      | 124                    | 270                 | ..                     | ..                     | 13  |
| 232                  | 285                      | 294                    | 14             | 37                       | 41                     | —                   | ..                     | ..                     | 14  |
| 315                  | 331                      | 323                    | 319            | 382                      | 467                    | 4,572               | ..                     | ..                     | 15  |
| 430                  | 354                      | 354                    | 32             | 32                       | 32                     | 2,110               | ..                     | ..                     | 16  |
| 8,996                | 9,498                    | 9,952                  | 11,879         | 12,762                   | 12,843                 | 27,273              | 29,581                 | 32,479                 | 17  |
| 1,170                | 1,120                    | 1,109                  | 734            | 806                      | 775                    | 15,958              | 19,235                 | 24,082                 | 18  |
| 49,934               | 54,358                   | 56,797                 | 43,874         | 47,509                   | 49,670                 | 451,789             | 454,256                | 480,711                | 19  |

TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces — Concluded

| No. | Items   | Ontario              |                          |                        | Manitoba            |                          |                        |
|-----|---|----------------------|--------------------------|------------------------|---------------------|--------------------------|------------------------|
|     |   | 1961<br>Actual       | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated | 1961<br>Actual      | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated |
|     |   | thousands of dollars |                          |                        |                     |                          |                        |
|     | Taxation:   |                      |                          |                        |                     |                          |                        |
|     | General and school:                               |                      |                          |                        |                     |                          |                        |
| 1   | Real property .....                               | 620,288 <sup>2</sup> | 666,303 <sup>2</sup>     | 709,665 <sup>2</sup>   | 65,221 <sup>3</sup> | 68,744 <sup>3</sup>      | 72,037 <sup>3</sup>    |
| 2   | Personal property .....                           | ...                  | ...                      | ...                    | 3                   | 3                        | 3                      |
| 3   | Business .....                                    | 2                    | 2                        | 2                      | 5,592               | 5,950                    | 6,204                  |
| 4   | Other .....                                       | 117                  | 107                      | 96                     | 519                 | 489                      | 491                    |
| 5   | <b>Total general and school taxation .....</b>    | <b>620,405</b>       | <b>666,410</b>           | <b>709,761</b>         | <b>71,332</b>       | <b>75,183</b>            | <b>78,732</b>          |
| 6   | Special assessments (owner's share) and charges   | 22,195               | 22,544                   | 23,008                 | 6,750               | 7,217                    | 7,508                  |
| 7   | <b>Total taxation .....</b>                       | <b>642,600</b>       | <b>688,954</b>           | <b>732,769</b>         | <b>78,082</b>       | <b>82,400</b>            | <b>86,240</b>          |
| 8   | Licences and permits .....                        | 7,413                | 7,670                    | 7,938                  | 1,495               | 1,654                    | 1,573                  |
| 9   | Interest, tax penalties, etc. ....                | 6,429                | 7,960                    | 8,030                  | 1,446               | 1,566                    | 1,608                  |
|     | Contributions, grants and subsidies:              |                      |                          |                        |                     |                          |                        |
|     | Governments:                                      |                      |                          |                        |                     |                          |                        |
| 10  | Dominion .....                                    | 14,798               | 16,185                   | 15,122                 | 1,542               | 1,664                    | 1,765                  |
| 11  | Provincial .....                                  | 123,736              | 133,701                  | 135,131                | 8,141               | 8,905                    | 8,498                  |
| 12  | Other municipal .....                             | 2,736                | 3,054                    | 3,217                  | —                   | —                        | —                      |
|     | Government enterprises:                           |                      |                          |                        |                     |                          |                        |
| 13  | Dominion .....                                    | 1,592                | 1,765                    | 1,870                  | 576                 | 607                      | 615                    |
| 14  | Provincial .....                                  | 3,940                | 3,937                    | 4,015                  | 728                 | 881                      | 1,035                  |
| 15  | Own municipal .....                               | 1,368                | 2,024                    | 1,993                  | 1,036               | 967                      | 1,488                  |
| 16  | Other contributions .....                         | 874                  | 869                      | 751                    | 342                 | 269                      | 368                    |
| 17  | <b>Total contributions, grants and subsidies.</b> | <b>149,044</b>       | <b>161,535</b>           | <b>162,099</b>         | <b>12,365</b>       | <b>13,293</b>            | <b>13,769</b>          |
| 18  | Miscellaneous revenues .....                      | 32,164               | 34,697                   | 34,018                 | 2,408               | 2,682                    | 2,668                  |
| 19  | <b>Total gross current revenues .....</b>         | <b>837,650</b>       | <b>900,816</b>           | <b>944,854</b>         | <b>95,796</b>       | <b>101,595</b>           | <b>105,858</b>         |

<sup>2</sup> "Business tax" included in "Real property tax".

TABLE 1. Gross Current Revenues 1961, 1962 and 1963, by Provinces — Concluded

| Saskatchewan         |                          |                        | Alberta        |                          |                        | British Columbia |                          |                        | No. |
|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|------------------|--------------------------|------------------------|-----|
| 1961<br>Actual       | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated | 1961<br>Actual | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated | 1961<br>Actual   | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                |                          |                        |                  |                          |                        |     |
| 79,423 <sup>2</sup>  | 86,376 <sup>2</sup>      | 89,384 <sup>2</sup>    | 105,980        | 116,689                  | 121,889                | 125,031          | 132,311                  | 144,083                | 1   |
| ...                  | ...                      | ...                    | ...            | ...                      | ...                    | ...              | ...                      | ...                    | 2   |
| 2                    | 2                        | 2                      | 7,129          | 7,418                    | 7,584                  | 3,639            | 3,675                    | 3,720                  | 3   |
| 2,738                | 2,435                    | 2,473                  | —              | —                        | —                      | 20               | 18                       | 19                     | 4   |
| 82,161               | 88,811                   | 91,857                 | 113,109        | 124,107                  | 129,473                | 128,690          | 136,004                  | 147,822                | 5   |
| 3,660                | 4,611                    | 4,927                  | 10,574         | 10,702                   | 11,713                 | 7,985            | 8,869                    | 9,512                  | 6   |
| 85,821               | 93,422                   | 96,784                 | 123,683        | 134,809                  | 141,186                | 136,675          | 144,873                  | 157,334                | 7   |
| 2,206                | 2,257                    | 2,297                  | 3,556          | 3,450                    | 3,463                  | 6,681            | 6,731                    | 6,792                  | 8   |
| 1,422                | 1,494                    | 1,484                  | 1,683          | 1,943                    | 1,877                  | 2,889            | 2,902                    | 2,381                  | 9   |
| 1,021                | ..                       | ..                     | 2,020          | 2,079                    | 2,296                  | 2,201            | 2,173                    | 2,320                  | 10  |
| 11,380               | ..                       | ..                     | 26,493         | 26,856                   | 26,825                 | 33,009           | 33,804                   | 34,893                 | 11  |
| —                    | ..                       | ..                     | —              | —                        | —                      | —                | —                        | —                      | 12  |
| 637                  | ..                       | ..                     | 688            | 698                      | 797                    | 505              | 474                      | 500                    | 13  |
| 1,395                | ..                       | ..                     | 87             | 99                       | 97                     | 239              | 1,782                    | 1,545                  | 14  |
| 4,657                | ..                       | ..                     | 10,139         | 10,863                   | 11,554                 | 3,155            | 3,166                    | 3,040                  | 15  |
| 777                  | ..                       | ..                     | 107            | 132                      | 121                    | 1,173            | 1,777                    | 1,806                  | 16  |
| 19,867               | 21,110                   | 21,032                 | 39,534         | 40,727                   | 41,690                 | 40,282           | 43,176                   | 44,104                 | 17  |
| 4,447                | 4,662                    | 4,419                  | 12,625         | 13,362                   | 13,523                 | 12,193           | 13,862                   | 13,815                 | 18  |
| 113,763              | 122,945                  | 126,016                | 181,081        | 194,291                  | 201,739                | 198,720          | 211,544                  | 224,426                | 19  |

<sup>2</sup> "Personal property tax" included in "Real property tax".



TABLE 2. Gross Current Expenditures 1961, 1962 and 1963, by Provinces

| No. | Items  | Newfoundland         |                          |                        | Prince Edward Island |                          |                        |
|-----|--|----------------------|--------------------------|------------------------|----------------------|--------------------------|------------------------|
|     |  | 1961<br>Actual       | 1962<br>Esti-<br>mated   | 1963<br>Esti-<br>mated | 1961<br>Actual       | 1962<br>Esti-<br>mated   | 1963<br>Esti-<br>mated |
|     |  | thousands of dollars |                          |                        |                      |                          |                        |
| 1   | General government .....   | 878                  | 899                      | 920                    | 209                  | 257                      | 267                    |
| 2   | Protection to persons and property .....                             | 418                  | 446                      | 465                    | 381                  | 409                      | 420                    |
| 3   | Public works .....   | 2, 115               | 1, 957                   | 2, 025                 | 391                  | 398                      | 404                    |
| 4   | Sanitation and waste removal .....                                   | 692                  | 716                      | 735                    | 24                   | 24                       | 24                     |
| 5   | Health .....   | 17 <sup>1</sup>      | 16 <sup>1</sup>          | 16 <sup>1</sup>        | 1                    | 1                        | 1                      |
| 6   | Social welfare .....   | 1                    | 1                        | 1                      | 64                   | 50                       | 46                     |
| 7   | Education (including debt charges) .....                             | 202                  | 210                      | 215                    | 1, 627               | 1, 822                   | 2, 022                 |
| 8   | Recreation and community services .....                              | 137                  | 150                      | 150                    | 69                   | 71                       | 69                     |
|     | Debt charges: <sup>3</sup>   |                      |                          |                        |                      |                          |                        |
| 9   | Debenture .....  | 814                  | 830                      | 850                    | 463                  | 493                      | 517                    |
| 10  | Other .....  | 149                  | 162                      | 175                    | 74                   | 85                       | 71                     |
| 11  | Utilities and other municipal enterprises (deficits and levies)..... | 473                  | 480                      | 480                    | 32                   | 33                       | 33                     |
| 12  | Provision for reserves .....   | 48                   | 60                       | 60                     | 91                   | 100                      | 99                     |
| 13  | Contributions to Capital and Loan Fund .....                         | 1, 082               | 1, 338                   | 1, 270                 | 57                   | 57                       | 57                     |
| 14  | Joint or special expenditures .....                                  | —                    | —                        | —                      | —                    | —                        | —                      |
| 15  | Miscellaneous expenditures .....                                     | 160                  | 162                      | 165                    | 16                   | 16                       | 16                     |
| 16  | <b>Total gross current expenditures .....</b>                        | <b>7, 185</b>        | <b>7, 426</b>            | <b>7, 526</b>          | <b>3, 499</b>        | <b>3, 816</b>            | <b>4, 046</b>          |
|     |  | Ontario              |                          |                        | Manitoba             |                          |                        |
|     |  | 1961<br>Actual       | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated | 1961<br>Actual       | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated |
|     |  | thousands of dollars |                          |                        |                      |                          |                        |
| 17  | General government .....   | 52, 500              | 57, 509                  | 63, 305                | 6, 969               | 7, 669                   | 8, 256                 |
| 18  | Protection to persons and property .....                             | 105, 978             | 113, 158                 | 119, 834               | 11, 208              | 12, 321                  | 12, 469                |
| 19  | Public works .....   | 113, 504             | 126, 840                 | 131, 179               | 14, 082              | 14, 951                  | 15, 309                |
| 20  | Sanitation and waste removal .....                                   | 37, 962              | 39, 677                  | 42, 167                | 3, 151               | 3, 393                   | 3, 491                 |
| 21  | Health .....   | 16, 692              | 16, 915                  | 18, 409                | 1, 773               | 1, 973                   | 2, 028                 |
| 22  | Social welfare .....   | 49, 661              | 53, 784                  | 56, 937                | 4, 534               | 4, 680                   | 5, 024                 |
| 23  | Education (including debt charges) .....                             | 292, 495             | 313, 462                 | 330, 073               | 34, 448              | 36, 704                  | 39, 188                |
| 24  | Recreation and community services.....                               | 31, 279              | 34, 194                  | 36, 217                | 2, 796               | 3, 160                   | 3, 539                 |
|     | Debt charges: <sup>3</sup>   |                      |                          |                        |                      |                          |                        |
| 25  | Debenture .....  | 69, 339              | 76, 273                  | 84, 594                | 7, 014               | 7, 624                   | 8, 387                 |
| 26  | Other .....  | 14, 135              | 13, 285                  | 12, 631                | 639                  | 559                      | 536                    |
| 27  | Utilities and other municipal enterprises (deficits and levies)..... | 10, 888              | 12, 069                  | 14, 697                | 1, 482               | 1, 849                   | 1, 859                 |
| 28  | Provision for reserves .....   | 7, 938               | 9, 757                   | 9, 147                 | 2, 214               | 2, 356                   | 2, 299                 |
| 29  | Contributions to Capital and Loan Fund .....                         | 20, 035              | 21, 338                  | 16, 986                | 2, 973               | 2, 624                   | 2, 807                 |
| 30  | Joint or special expenditures .....                                  | 3, 422               | 2, 778                   | 2, 064                 | 232                  | 266                      | 265                    |
| 31  | Miscellaneous expenditures .....                                     | 7, 366               | 8, 023                   | 8, 428                 | 615                  | 941                      | 992                    |
| 32  | <b>Total gross current expenditures .....</b>                        | <b>833, 194</b>      | <b>899, 062</b>          | <b>946, 668</b>        | <b>94, 130</b>       | <b>101, 070</b>          | <b>106, 449</b>        |

<sup>1</sup> "Social welfare" included in "Health" in Newfoundland.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 2. Gross Current Expenditures 1961, 1962 and 1963, by Provinces

| Nova Scotia          |                          |                   | New Brunswick  |                          |                   | Quebec              |                          |                     | No. |
|----------------------|--------------------------|-------------------|----------------|--------------------------|-------------------|---------------------|--------------------------|---------------------|-----|
| 1961<br>Actual       | 1962<br>Prelimi-<br>nary | 1963<br>Estimated | 1961<br>Actual | 1962<br>Prelimi-<br>nary | 1963<br>Estimated | 1961<br>Actual      | 1962<br>Estimated        | 1963<br>Estimated   |     |
| thousands of dollars |                          |                   |                |                          |                   |                     |                          |                     |     |
| 3,541                | 3,701                    | 3,798             | 2,909          | 3,331                    | 3,523             | 44,649              | 49,248                   | 51,892              | 1   |
| 6,528                | 7,053                    | 7,509             | 4,707          | 4,970                    | 5,217             | 58,884              | 65,539                   | 72,437              | 2   |
| 2,608                | 2,774                    | 2,816             | 2,963          | 2,682                    | 3,122             | 64,428              | 67,166                   | 70,145              | 3   |
| 1,144                | 1,204                    | 1,213             | 746            | 823                      | 819               | 11,703              | 12,445                   | 12,836              | 4   |
| 2,911                | 3,321                    | 3,746             | 756            | 985                      | 975               | <sup>2</sup>        | <sup>2</sup>             | <sup>2</sup>        | 5   |
| 2,797                | 3,203                    | 3,343             | 3,387          | 3,865                    | 3,883             | <sup>2</sup>        | <sup>2</sup>             | <sup>2</sup>        | 6   |
| 22,314               | 24,028                   | 24,804            | 20,395         | 22,133                   | 24,000            | 169,542             | 146,274                  | 160,000             | 7   |
| 934                  | 939                      | 974               | 925            | 1,019                    | 1,054             | 13,490              | 15,059                   | 15,666              | 8   |
| 4,385                | 4,502                    | 4,740             | 4,205          | 4,437                    | 4,703             | 61,474              | 79,988                   | 83,960              | 9   |
| 1,131                | 1,320                    | 1,357             | 544            | 676                      | 702               | 9,023               | ..                       | ..                  | 10  |
| 43                   | 71                       | 67                | 178            | 157                      | 182               | <sup>2</sup>        | <sup>2</sup>             | <sup>2</sup>        | 11  |
| 1,027                | 1,258                    | 1,163             | 620            | 483                      | 401               | <sup>2</sup>        | <sup>2</sup>             | <sup>2</sup>        | 12  |
| 795                  | 934                      | 902               | 339            | 345                      | 293               | 17,727              | 14,689                   | 12,307              | 13  |
| —                    | —                        | —                 | 9              | 10                       | 12                | —                   | —                        | —                   | 14  |
| 472                  | 458                      | 501               | 1,381          | 1,386                    | 1,275             | 16,148 <sup>2</sup> | 16,477 <sup>2</sup>      | 17,163 <sup>2</sup> | 15  |
| 50,630               | 54,766                   | 56,933            | 44,064         | 47,302                   | 50,161            | 467,068             | 466,885                  | 496,406             | 16  |
| Saskatchewan         |                          |                   | Alberta        |                          |                   | British Columbia    |                          |                     |     |
| 1961<br>Actual       | 1962<br>Prelimi-<br>nary | 1963<br>Estimated | 1961<br>Actual | 1962<br>Prelimi-<br>nary | 1963<br>Estimated | 1961<br>Actual      | 1962<br>Prelimi-<br>nary | 1963<br>Estimated   |     |
| thousands of dollars |                          |                   |                |                          |                   |                     |                          |                     |     |
| 7,250                | 7,780                    | 8,001             | 10,095         | 11,570                   | 12,286            | 10,691              | 11,207                   | 11,956              | 17  |
| 8,248                | 8,832                    | 9,212             | 19,272         | 21,105                   | 22,100            | 27,719              | 28,774                   | 30,323              | 18  |
| 21,144               | 23,315                   | 23,186            | 25,219         | 27,672                   | 27,728            | 16,086              | 16,209                   | 17,475              | 19  |
| 2,638                | 2,707                    | 2,802             | 5,554          | 5,613                    | 6,059             | 6,503               | 6,921                    | 7,017               | 20  |
| 6,052                | 5,383                    | 4,889             | 9,228          | 9,703                    | 10,096            | 2,306               | 2,549                    | 2,335               | 21  |
| 6,519                | 6,726                    | 6,951             | 5,498          | 4,888                    | 5,130             | 24,688              | 23,981                   | 24,621              | 22  |
| 42,177               | 44,631                   | 46,876            | 59,412         | 65,945                   | 70,295            | 60,991 <sup>4</sup> | 66,139 <sup>4</sup>      | 73,120 <sup>4</sup> | 23  |
| 3,335                | 4,106                    | 4,454             | 6,193          | 6,597                    | 7,551             | 9,306               | 10,171                   | 10,438              | 24  |
| 5,231                | 5,909                    | 6,734             | 20,824         | 23,669                   | 25,601            | 26,455 <sup>4</sup> | 28,925 <sup>4</sup>      | 30,264 <sup>4</sup> | 25  |
| 1,058                | 1,512                    | 1,572             | 493            | 303                      | 242               | 721                 | 956                      | 457                 | 26  |
| 1,817                | 1,504                    | 1,666             | 3,180          | 2,856                    | 2,644             | 2,057               | 1,827                    | 1,941               | 27  |
| 1,851                | 2,041                    | 1,944             | 3,455          | 1,175                    | 912               | 2,852               | 4,587                    | 4,382               | 28  |
| 3,010                | 4,236                    | 3,309             | 6,279          | 7,582                    | 6,932             | 7,299               | 9,588                    | 8,331               | 29  |
| —                    | —                        | —                 | 146            | 196                      | 248               | 269                 | 280                      | 292                 | 30  |
| 1,795                | 2,080                    | 1,887             | 3,520          | 3,868                    | 3,850             | 1,122               | 1,129                    | 1,070               | 31  |
| 112,125              | 120,762                  | 123,483           | 178,368        | 192,742                  | 201,674           | 199,065             | 213,243                  | 224,022             | 32  |

<sup>3</sup> See introduction for explanation.<sup>4</sup> Debt charges on debentures issued by municipalities for schools are not available and are therefore included in "Debt charges" in British Columbia.

**TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities,  
1961, 1962 and 1963, by Provinces**

| No. | Items   | Newfoundland             |                   |                   | Prince Edward Island |                   |                   |
|-----|---|--------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
|     |   | 1961<br>Actual           | 1962<br>Estimated | 1963<br>Estimated | 1961<br>Actual       | 1962<br>Estimated | 1963<br>Estimated |
|     |   | thousands of dollars     |                   |                   |                      |                   |                   |
| 1   | General <sup>1</sup> .....                    | 814                      | 830               | 850               | 463                  | 493               | 517               |
| 2   | School .....                                  | ...                      | ...               | ...               | 164                  | 175               | 183               |
| 3   | Utility .....                                 | 479                      | 485               | 500               | 116                  | 127               | 131               |
| 4   | <b>Totals</b> .....                           | <b>1,293</b>             | <b>1,315</b>      | <b>1,350</b>      | <b>743</b>           | <b>795</b>        | <b>831</b>        |
| 5   | Principal and sinking fund requirements ..... | 484                      | 490               | 495               | 358                  | 379               | 394               |
| 6   | Interest .....                                | 809                      | 825               | 855               | 385                  | 416               | 437               |
|     |   | Ontario                  |                   |                   | Manitoba             |                   |                   |
|     |   | 1961<br>Prelimi-<br>nary | 1962<br>Estimated | 1963<br>Estimated | 1961<br>Actual       | 1962<br>Estimated | 1963<br>Estimated |
|     |   | thousands of dollars     |                   |                   |                      |                   |                   |
| 7   | General <sup>1</sup> .....                    | 69,339                   | 76,273            | 84,594            | 7,014                | 7,624             | 8,387             |
| 8   | School .....                                  | 63,826                   | 71,607            | 78,593            | 5,962                | 6,400             | 6,900             |
| 9   | Utility .....                                 | 32,925                   | 34,411            | 35,876            | 5,574                | 5,702             | 5,844             |
| 10  | <b>Totals</b> .....                           | <b>166,090</b>           | <b>182,291</b>    | <b>199,063</b>    | <b>18,550</b>        | <b>19,726</b>     | <b>21,131</b>     |
| 11  | Principal and sinking fund requirements ..... | 99,954                   | 109,375           | 119,155           | 10,362               | 11,244            | 12,045            |
| 12  | Interest .....                                | 66,136                   | 72,916            | 79,908            | 8,188                | 8,482             | 9,086             |

<sup>1</sup> As per Table 2, item 9.

**TABLE 3. Analysis of Debt Charges on Debentures Issued by Municipalities,  
1961, 1962 and 1963, by Provinces**

| Nova Scotia          |                   |                   | New Brunswick  |                   |                   | Quebec           |                   |                   | No. |
|----------------------|-------------------|-------------------|----------------|-------------------|-------------------|------------------|-------------------|-------------------|-----|
| 1961<br>Actual       | 1962<br>Estimated | 1963<br>Estimated | 1961<br>Actual | 1962<br>Estimated | 1963<br>Estimated | 1961<br>Actual   | 1962<br>Estimated | 1963<br>Estimated |     |
| thousands of dollars |                   |                   |                |                   |                   |                  |                   |                   |     |
| 4,385                | 4,502             | 4,740             | 4,205          | 4,437             | 4,703             | 61,474           | ..                | ..                | 1   |
| 4,357                | 4,758             | 5,257             | 2,967          | 3,300             | 3,500             | 56,936           | ..                | ..                | 2   |
| 1,144                | 927               | 902               | 1,089          | 3,719             | 3,851             | 32,811           | ..                | ..                | 3   |
| 9,886                | 10,187            | 10,899            | 8,261          | 11,456            | 12,054            | 151,221          | ..                | ..                | 4   |
| 5,721                | 5,705             | 5,885             | 4,401          | 5,957             | 4,637             | 96,325           | ..                | ..                | 5   |
| 4,165                | 4,482             | 5,014             | 3,860          | 5,499             | 7,417             | 54,896           | ..                | ..                | 6   |
| Saskatchewan         |                   |                   | Alberta        |                   |                   | British Columbia |                   |                   |     |
| 1961<br>Actual       | 1962<br>Estimated | 1963<br>Estimated | 1961<br>Actual | 1962<br>Estimated | 1963<br>Estimated | 1961<br>Actual   | 1962<br>Estimated | 1963<br>Estimated |     |
| thousands of dollars |                   |                   |                |                   |                   |                  |                   |                   |     |
| 5,231                | 5,909             | 6,734             | 20,824         | 23,669            | 25,601            | 26,455           | 28,925            | 30,264            | 7   |
| 5,183                | 6,000             | 6,700             | 13,362         | 14,830            | 16,300            |                  |                   |                   | 8   |
| 3,964                | 4,246             | 4,596             | 8,580          | 9,142             | 9,041             | 4,625            | 4,890             | 4,993             | 9   |
| 14,378               | 16,155            | 18,030            | 42,766         | 47,641            | 50,942            | 31,080           | 33,815            | 35,257            | 10  |
| 6,700                | 7,617             | 8,794             | 24,778         | 27,155            | 28,468            | 15,592           | 17,236            | 17,926            | 11  |
| 7,678                | 8,538             | 9,236             | 17,988         | 20,486            | 22,474            | 15,488           | 16,579            | 17,331            | 12  |



TABLE 4. Gross Current Revenues (Preliminary) 1962, by Provinces

| No. | Items  | Newfoundland <sup>1</sup> | Prince Edward Island <sup>1</sup> | Nova Scotia   | New Brunswick |
|-----|--|---------------------------|-----------------------------------|---------------|---------------|
|     |  | thousands of dollars      |                                   |               |               |
|     | Taxation:  |                           |                                   |               |               |
|     | General and school:                                    |                           |                                   |               |               |
| 1   | Real property .....                                    | 2,714                     | 2,534                             | 32,434        | 22,276        |
| 2   | Personal property .....                                | 3                         | 161                               | 6,529         | 5,575         |
| 3   | Business .....   | 1,039                     | 279                               | 1,624         | 2,419         |
| 4   | Other .....  | 1,001                     | 135                               | 1,632         | 2,965         |
| 5   | <b>Total general and school taxation .....</b>         | <b>4,757</b>              | <b>3,109</b>                      | <b>42,219</b> | <b>33,235</b> |
| 6   | Special assessments (owner's share) and charges ....   | 259                       | 45                                | 485           | 101           |
| 7   | <b>Total taxation .....</b>                            | <b>5,016</b>              | <b>3,154</b>                      | <b>42,704</b> | <b>33,336</b> |
| 8   | Licences and permits .....                             | 178                       | 55                                | 439           | 294           |
| 9   | Interest, tax penalties, etc. ....                     | 8                         | 6                                 | 597           | 311           |
|     | Contributions, grants and subsidies:                   |                           |                                   |               |               |
|     | Governments:   |                           |                                   |               |               |
| 10  | Dominion .....   | 161                       | 91                                | 2,485         | 2,556         |
| 11  | Provincial .....                                       | 1,511                     | 406                               | 5,596         | 9,650         |
| 12  | Other municipal .....                                  | —                         | —                                 | —             | —             |
|     | Government enterprises:                                |                           |                                   |               |               |
| 13  | Dominion .....   | 1                         | 2                                 | 447           | 105           |
| 14  | Provincial .....                                       | 15                        | —                                 | 285           | 37            |
| 15  | Own municipal .....                                    | 103                       | 80                                | 331           | 382           |
| 16  | Other contributions .....                              | 240                       | 4                                 | 354           | 32            |
| 17  | <b>Total contributions, grants and subsidies .....</b> | <b>2,031</b>              | <b>583</b>                        | <b>9,498</b>  | <b>12,762</b> |
| 18  | Miscellaneous revenues .....                           | 295                       | 54                                | 1,120         | 806           |
| 19  | <b>Total gross current revenues .....</b>              | <b>7,528</b>              | <b>3,852</b>                      | <b>54,358</b> | <b>47,509</b> |

<sup>1</sup> Figures for Newfoundland, Prince Edward Island and Quebec are estimated.<sup>2</sup> "Business tax" included with "Real property tax".

**TABLE 4. Gross Current Revenues (Preliminary) 1962, by Provinces**

| Quebec <sup>1</sup>  | Ontario              | Manitoba            | Saskatchewan        | Alberta | British<br>Columbia | Total     | No. |
|----------------------|----------------------|---------------------|---------------------|---------|---------------------|-----------|-----|
| thousands of dollars |                      |                     |                     |         |                     |           |     |
| 249,454              | 666,303 <sup>2</sup> | 68,744 <sup>3</sup> | 86,376 <sup>2</sup> | 116,689 | 132,311             | ..        | 1   |
| ...                  | ...                  | <sup>3</sup>        | ...                 | ...     | ...                 | ..        | 2   |
| 27,981               | <sup>2</sup>         | 5,950               | <sup>2</sup>        | 7,418   | 3,675               | ..        | 3   |
| 59,213               | 107                  | 489                 | 2,435               | —       | 18                  | ..        | 4   |
| 336,648              | 666,410              | 75,183              | 88,811              | 124,107 | 136,004             | 1,510,483 | 5   |
| 55,006               | 22,544               | 7,217               | 4,611               | 10,702  | 8,869               | 109,839   | 6   |
| 391,654              | 688,954              | 82,400              | 93,422              | 134,809 | 144,873             | 1,620,322 | 7   |
| 6,361                | 7,670                | 1,654               | 2,257               | 3,450   | 6,731               | 29,089    | 8   |
| 7,425                | 7,960                | 1,566               | 1,494               | 1,943   | 2,902               | 24,212    | 9   |
| ..                   | 16,185               | 1,664               | ..                  | 2,079   | 2,173               | ..        | 10  |
| ..                   | 133,701              | 8,905               | ..                  | 26,856  | 33,804              | ..        | 11  |
| ..                   | 3,054                | —                   | ..                  | —       | —                   | ..        | 12  |
| ..                   | 1,765                | 607                 | ..                  | 698     | 474                 | ..        | 13  |
| ..                   | 3,937                | 881                 | ..                  | 99      | 1,782               | ..        | 14  |
| ..                   | 2,024                | 967                 | ..                  | 10,863  | 3,166               | ..        | 15  |
| ..                   | 869                  | 269                 | ..                  | 132     | 1,777               | ..        | 16  |
| 29,581               | 161,535              | 13,293              | 21,110              | 40,727  | 43,176              | 334,296   | 17  |
| 19,235               | 34,697               | 2,682               | 4,662               | 13,362  | 13,862              | 90,775    | 18  |
| 454,256              | 900,816              | 101,595             | 122,945             | 194,291 | 211,544             | 2,098,694 | 19  |

<sup>3</sup> "Personal property tax" included in "Real property tax".

**TABLE 5. Gross Current Expenditures (Preliminary) 1962, by Provinces**

| No.                  | Items   | New-foundland <sup>1</sup> | Prince Edward Island <sup>1</sup> | Nova Scotia   | New Brunswick |
|----------------------|---|----------------------------|-----------------------------------|---------------|---------------|
| thousands of dollars |   |                            |                                   |               |               |
| 1                    | General government .....  | 899                        | 257                               | 3,701         | 3,331         |
| 2                    | Protection to persons and property .....                              | 446                        | 409                               | 7,053         | 4,970         |
| 3                    | Publics works .....   | 1,957                      | 398                               | 2,774         | 2,682         |
| 4                    | Sanitation and waste removal .....                                    | 716                        | 24                                | 1,204         | 823           |
| 5                    | Health .....  | 16 <sup>2</sup>            | 1                                 | 3,321         | 985           |
| 6                    | Social welfare .....  | <sup>2</sup>               | 50                                | 3,203         | 3,865         |
| 7                    | Education (including debt charges) .....                              | 210                        | 1,822                             | 24,028        | 22,133        |
| 8                    | Recreation and community services .....                               | 150                        | 71                                | 939           | 1,019         |
|                      | Debt charges: <sup>5</sup>  |                            |                                   |               |               |
| 9                    | Debenture .....   | 830                        | 493                               | 4,502         | 4,437         |
| 10                   | Other .....   | 162                        | 85                                | 1,320         | 676           |
| 11                   | Utilities and other municipal enterprises (deficits and levies) ..... | 480                        | 33                                | 71            | 157           |
| 12                   | Provision for reserves .....  | 60                         | 100                               | 1,258         | 483           |
| 13                   | Contributions to Capital and Loan Fund .....                          | 1,338                      | 57                                | 934           | 345           |
| 14                   | Joint or special expenditures .....                                   | —                          | —                                 | —             | 10            |
| 15                   | Miscellaneous expenditures .....                                      | 162                        | 16                                | 458           | 1,386         |
| 16                   | <b>Total gross current expenditures .....</b>                         | <b>7,426</b>               | <b>3,816</b>                      | <b>54,766</b> | <b>47,302</b> |

<sup>1</sup> Figures for Newfoundland, Prince Edward Island and Quebec are estimated.<sup>2</sup> "Social welfare" included in "Health" in Newfoundland.<sup>5</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.**TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1962, by Provinces**

| No.                  | Items   | New-foundland | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|---------------|----------------------|---------------|---------------|
| thousands of dollars |   |               |                      |               |               |
| 1                    | General <sup>1</sup> .....                    | 830           | 493                  | 4,502         | 4,437         |
| 2                    | School .....                                  | ...           | 175                  | 4,758         | 3,300         |
| 3                    | Utility .....                                 | 485           | 127                  | 927           | 3,719         |
| 4                    | <b>Totals .....</b>                           | <b>1,315</b>  | <b>795</b>           | <b>10,187</b> | <b>11,456</b> |
| 5                    | Principal and sinking fund requirements ..... | 490           | 379                  | 5,705         | 5,957         |
| 6                    | Interest .....                                | 825           | 416                  | 4,482         | 5,499         |

<sup>1</sup> As per Table 5, item 9.

**TABLE 5. Gross Current Expenditures (Preliminary) 1962, by Provinces**

| Quebec <sup>1</sup>  | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia    | Total                  | No. |
|----------------------|---------|----------|--------------|---------|---------------------|------------------------|-----|
| thousands of dollars |         |          |              |         |                     |                        |     |
| 49,248               | 57,509  | 7,669    | 7,780        | 11,570  | 11,207              | 153,171                | 1   |
| 65,539               | 113,158 | 12,321   | 8,832        | 21,105  | 28,774              | 262,607                | 2   |
| 67,166               | 126,840 | 14,951   | 23,315       | 27,672  | 16,209              | 283,964                | 3   |
| 12,445               | 39,677  | 3,393    | 2,707        | 5,613   | 6,921               | 73,523                 | 4   |
| <sup>3</sup>         | 16,915  | 1,973    | 5,383        | 9,703   | 2,549               | 40,846 <sup>2,3</sup>  | 5   |
| <sup>3</sup>         | 53,784  | 4,680    | 6,726        | 4,888   | 23,981              | 101,177 <sup>2,3</sup> | 6   |
| 146,274              | 313,462 | 36,704   | 44,631       | 65,945  | 66,139 <sup>4</sup> | 721,348 <sup>4</sup>   | 7   |
| 15,059               | 34,194  | 3,160    | 4,106        | 6,597   | 10,171              | 75,466                 | 8   |
| 79,988               | 76,273  | 7,624    | 5,909        | 23,669  | 28,925 <sup>4</sup> | 232,650 <sup>4</sup>   | 9   |
| ..                   | 13,285  | 559      | 1,512        | 303     | 956                 | 18,858                 | 10  |
| <sup>3</sup>         | 12,069  | 1,849    | 1,504        | 2,856   | 1,827               | 20,846 <sup>3</sup>    | 11  |
| <sup>3</sup>         | 9,757   | 2,356    | 2,041        | 1,175   | 4,587               | 21,817 <sup>3</sup>    | 12  |
| 14,689               | 21,338  | 2,624    | 4,236        | 7,582   | 9,588               | 62,731                 | 13  |
| —                    | 2,778   | 266      | —            | 196     | 280                 | 3,530                  | 14  |
| 16,477 <sup>3</sup>  | 8,023   | 941      | 2,080        | 3,868   | 1,129               | 34,540 <sup>3</sup>    | 15  |
| 466,885              | 899,062 | 101,070  | 120,762      | 192,742 | 213,243             | 2,107,074              | 16  |

<sup>4</sup> Debt charges on debentures issued by municipalities for schools are not available and therefore included in "Debt charges" in British Columbia.

<sup>5</sup> See introduction for explanation.

**TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1962, by Provinces**

| Quebec               | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | No. |
|----------------------|---------|----------|--------------|---------|------------------|-----|
| thousands of dollars |         |          |              |         |                  |     |
| ..                   | 76,273  | 7,624    | 5,909        | 23,669  | 28,925           | 1   |
| ..                   | 71,607  | 6,400    | 6,000        | 14,830  |                  | 2   |
| ..                   | 34,411  | 5,702    | 4,246        | 9,142   | 4,890            | 3   |
| ..                   | 182,291 | 19,726   | 16,155       | 47,641  | 33,815           | 4   |
| ..                   | 109,375 | 11,244   | 7,617        | 27,155  | 17,236           | 5   |
| ..                   | 72,916  | 8,482    | 8,538        | 20,486  | 16,579           | 6   |



TABLE 7. Gross Current Revenues (Estimated) 1963, by Provinces

| No. | Items   | New-<br>foundland    | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|-----|---|----------------------|----------------------------|----------------|------------------|
|     |   | thousands of dollars |                            |                |                  |
|     | Taxation:   |                      |                            |                |                  |
|     | General and school:                                   |                      |                            |                |                  |
| 1   | Real property .....                                   | 2,805                | 2,751                      | 33,997         | 23,738           |
| 2   | Personal property .....                               | 2                    | 162                        | 6,840          | 5,877            |
| 3   | Business .....  | 1,070                | 280                        | 1,744          | 2,576            |
| 4   | Other .....   | 1,040                | 138                        | 1,633          | 3,110            |
| 5   | Total general and school taxation .....               | 4,917                | 3,331                      | 44,214         | 35,301           |
| 6   | Special assessments (owner's share) and charges ..... | 266                  | 48                         | 480            | 111              |
| 7   | Total taxation .....                                  | 5,183                | 3,379                      | 44,694         | 35,412           |
| 8   | Licences and permits .....                            | 188                  | 65                         | 465            | 332              |
| 9   | Interest, tax penalties, etc. ....                    | 8                    | 7                          | 577            | 308              |
|     | Contributions, grants and subsidies:                  |                      |                            |                |                  |
|     | Governments:  |                      |                            |                |                  |
| 10  | Dominion .....  | 163                  | 91                         | 2,518          | 2,541            |
| 11  | Provincial .....                                      | 1,520                | 409                        | 6,017          | 9,638            |
| 12  | Other municipal .....                                 | —                    | —                          | —              | —                |
|     | Government enterprises:                               |                      |                            |                |                  |
| 13  | Dominion .....  | 1                    | 2                          | 446            | 124              |
| 14  | Provincial .....                                      | 15                   | —                          | 294            | 41               |
| 15  | Own municipal .....                                   | 100                  | 80                         | 323            | 467              |
| 16  | Other contributions .....                             | 240                  | 4                          | 354            | 32               |
| 17  | Total contributions, grants and subsidies .....       | 2,039                | 586                        | 9,952          | 12,843           |
| 18  | Miscellaneous revenues .....                          | 235                  | 56                         | 1,109          | 775              |
| 19  | Total gross current revenues .....                    | 7,653                | 4,093                      | 56,797         | 49,670           |

<sup>1</sup> "Business tax" included with "Real property tax".

TABLE 7. Gross Current Revenues (Estimated) 1963, by Provinces

| Quebec               | Ontario              | Manitoba            | Saskatchewan        | Alberta | British<br>Columbia | Total     | No. |
|----------------------|----------------------|---------------------|---------------------|---------|---------------------|-----------|-----|
| thousands of dollars |                      |                     |                     |         |                     |           |     |
| 254,545              | 709,665 <sup>1</sup> | 72,037 <sup>2</sup> | 89,384 <sup>1</sup> | 121,889 | 144,083             | ..        | 1   |
| ...                  | ...                  | <sup>2</sup>        | ...                 | ...     | ...                 | ..        | 2   |
| 29,827               | <sup>1</sup>         | 6,204               | <sup>1</sup>        | 7,584   | 3,720               | ..        | 3   |
| 62,636               | 96                   | 491                 | 2,473               | —       | 19                  | ..        | 4   |
| 347,008              | 709,761              | 78,732              | 91,857              | 129,473 | 147,822             | 1,592,416 | 5   |
| 61,881               | 23,008               | 7,508               | 4,927               | 11,713  | 9,512               | 119,454   | 6   |
| 408,889              | 732,769              | 86,240              | 96,784              | 141,186 | 157,334             | 1,711,870 | 7   |
| 7,561                | 7,938                | 1,573               | 2,297               | 3,463   | 6,792               | 30,674    | 8   |
| 7,700                | 8,030                | 1,608               | 1,484               | 1,877   | 2,381               | 23,980    | 9   |
| ..                   | 15,122               | 1,765               | ..                  | 2,296   | 2,320               | ..        | 10  |
| ..                   | 135,131              | 8,498               | ..                  | 26,825  | 34,893              | ..        | 11  |
| ..                   | 3,217                | —                   | ..                  | —       | —                   | ..        | 12  |
| ..                   | 1,870                | 615                 | ..                  | 797     | 500                 | ..        | 13  |
| ..                   | 4,015                | 1,035               | ..                  | 97      | 1,545               | ..        | 14  |
| ..                   | 1,993                | 1,488               | ..                  | 11,554  | 3,040               | ..        | 15  |
| ..                   | 751                  | 368                 | ..                  | 121     | 1,806               | ..        | 16  |
| 32,479               | 162,099              | 13,769              | 21,032              | 41,690  | 44,104              | 340,593   | 17  |
| 24,082               | 34,018               | 2,668               | 4,419               | 13,523  | 13,815              | 94,700    | 18  |
| 480,711              | 944,854              | 105,858             | 126,016             | 201,739 | 224,426             | 2,201,817 | 19  |

<sup>2</sup> "Personal property tax" included in "Real property tax".

**TABLE 8. Gross Current Expenditures (Estimated) 1963, by Provinces**

| No.                        | Items  | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------------|--|-------------------|----------------------------|----------------|------------------|
| thousands of dollars       |  |                   |                            |                |                  |
| 1                          | General government .....   | 920               | 267                        | 3,798          | 3,523            |
| 2                          | Protection to persons and property .....                                 | 465               | 420                        | 7,509          | 5,217            |
| 3                          | Public works .....   | 2,025             | 404                        | 2,816          | 3,122            |
| 4                          | Sanitation and waste removal .....                                       | 735               | 24                         | 1,213          | 819              |
| 5                          | Health .....   | 16 <sup>1</sup>   | 1                          | 3,746          | 975              |
| 6                          | Social welfare .....   | 1                 | 46                         | 3,343          | 3,883            |
| 7                          | Education (including debt charges) .....                                 | 215               | 2,022                      | 24,804         | 24,000           |
| 8                          | Recreation and community services .....                                  | 150               | 69                         | 974            | 1,054            |
| Debt charges: <sup>4</sup> |  |                   |                            |                |                  |
| 9                          | Debenture .....  | 850               | 517                        | 4,740          | 4,703            |
| 10                         | Other .....  | 175               | 71                         | 1,357          | 702              |
| 11                         | Utilities and other municipal enterprises (deficits<br>and levies) ..... | 480               | 33                         | 67             | 182              |
| 12                         | Provision for reserves .....   | 60                | 99                         | 1,163          | 401              |
| 13                         | Contributions to Capital and Loan Fund .....                             | 1,270             | 57                         | 902            | 293              |
| 14                         | Joint or special expenditures .....                                      | —                 | —                          | —              | 12               |
| 15                         | Miscellaneous expenditures .....   | 165               | 16                         | 501            | 1,275            |
| 16                         | <b>Total gross current expenditures .....</b>                            | <b>7,526</b>      | <b>4,046</b>               | <b>56,933</b>  | <b>50,161</b>    |

<sup>1</sup> "Social welfare" included in "Health" in Newfoundland.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Misc. expenditures" in Quebec.**TABLE 9. Analysis of Debt Charges on Debentures Issued by Municipalities  
(Estimated) 1963, by Provinces**

| No.                  | Items   | New-<br>foundland | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick |
|----------------------|---|-------------------|----------------------------|----------------|------------------|
| thousands of dollars |   |                   |                            |                |                  |
| 1                    | General <sup>1</sup> .....                    | 850               | 517                        | 4,740          | 4,703            |
| 2                    | School .....                                  | ...               | 183                        | 5,257          | 3,500            |
| 3                    | Utility .....                                 | 500               | 131                        | 902            | 3,851            |
| 4                    | <b>Totals .....</b>                           | <b>1,350</b>      | <b>831</b>                 | <b>10,889</b>  | <b>12,054</b>    |
| 5                    | Principal and sinking fund requirements ..... | 495               | 394                        | 5,885          | 4,637            |
| 6                    | Interest .....                                | 855               | 437                        | 5,014          | 7,417            |

<sup>1</sup> As per Table 8, item 9.

**TABLE 8. Gross Current Expenditures (Estimated), 1963 by Provinces**

| Quebec               | Ontario        | Manitoba       | Saskatchewan   | Alberta        | British Columbia    | Total                  | No.       |
|----------------------|----------------|----------------|----------------|----------------|---------------------|------------------------|-----------|
| thousands of dollars |                |                |                |                |                     |                        |           |
| 51,892               | 63,305         | 8,256          | 8,001          | 12,286         | 11,956              | 164,204                | 1         |
| 72,437               | 119,834        | 12,469         | 9,212          | 22,100         | 30,323              | 279,986                | 2         |
| 70,145               | 131,179        | 15,309         | 23,186         | 27,728         | 17,475              | 293,389                | 3         |
| 12,836               | 42,167         | 3,491          | 2,802          | 6,059          | 7,017               | 77,163                 | 4         |
| <sup>2</sup>         | 18,409         | 2,028          | 4,889          | 10,096         | 2,335               | 42,495 <sup>1,2</sup>  | 5         |
| <sup>2</sup>         | 56,937         | 5,024          | 6,951          | 5,130          | 24,621              | 105,935 <sup>1,2</sup> | 6         |
| 160,000              | 330,073        | 39,188         | 46,876         | 70,295         | 73,120 <sup>3</sup> | 770,593 <sup>3</sup>   | 7         |
| 15,666               | 36,217         | 3,539          | 4,454          | 7,551          | 10,438              | 80,112                 | 8         |
| 83,960               | 84,594         | 8,387          | 6,734          | 25,601         | 30,264 <sup>3</sup> | 250,350 <sup>3</sup>   | 9         |
| ..                   | 12,631         | 536            | 1,572          | 242            | 457                 | 17,743                 | 10        |
| <sup>2</sup>         | 14,697         | 1,859          | 1,666          | 2,644          | 1,941               | 23,569 <sup>2</sup>    | 11        |
| <sup>2</sup>         | 9,147          | 2,299          | 1,944          | 912            | 4,382               | 20,407 <sup>2</sup>    | 12        |
| 12,307               | 16,986         | 2,807          | 3,309          | 6,932          | 8,331               | 53,194                 | 13        |
| —                    | 2,064          | 265            | —              | 248            | 292                 | 2,881                  | 14        |
| 17,163 <sup>2</sup>  | 8,428          | 992            | 1,887          | 3,850          | 1,070               | 35,347 <sup>2</sup>    | 15        |
| <b>496,406</b>       | <b>946,668</b> | <b>106,449</b> | <b>123,483</b> | <b>201,674</b> | <b>224,022</b>      | <b>2,217,368</b>       | <b>16</b> |

<sup>3</sup> Debt charges on debentures issued by municipalities for schools are not available and therefore included in "Debt charges" in British Columbia.

<sup>4</sup> See introduction for explanation.

**TABLE 9. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1963, by Provinces**

| Quebec               | Ontario        | Manitoba      | Saskatchewan  | Alberta       | British Columbia | No.      |
|----------------------|----------------|---------------|---------------|---------------|------------------|----------|
| thousands of dollars |                |               |               |               |                  |          |
| ..                   | 84,594         | 8,387         | 6,734         | 25,601        | } 30,264         | 1        |
| ..                   | 78,593         | 6,900         | 6,700         | 16,300        |                  | 2        |
| ..                   | 35,876         | 5,844         | 4,596         | 9,041         |                  | 3        |
| ..                   | <b>199,063</b> | <b>21,131</b> | <b>18,030</b> | <b>50,942</b> | <b>35,257</b>    | <b>4</b> |
| ..                   | 119,155        | 12,045        | 8,794         | 28,468        | 17,926           | 5        |
| ..                   | 79,908         | 9,086         | 9,236         | 22,474        | 17,331           | 6        |



TABLE 10. Gross Municipal Debenture Debt as at December 31, 1961, 1962 and 1963, by Provinces

| Province                   | 1961<br>Actual       | 1962<br>Preliminary | 1963<br>Estimated |
|----------------------------|----------------------|---------------------|-------------------|
|                            | thousands of dollars |                     |                   |
| Newfoundland .....         | 18,615               | 19,033              | 19,500            |
| Prince Edward Island ..... | 9,351                | 10,452              | 10,950            |
| Nova Scotia .....          | 96,460               | 102,714             | 110,483           |
| New Brunswick .....        | 93,138               | 92,777              | 96,099            |
| Quebec .....               | 1,536,032            | 1,675,775           | 1,850,000         |
| Ontario .....              | 1,701,647            | 1,826,715           | 1,996,119         |
| Manitoba .....             | 180,749              | 195,470             | 215,929           |
| Saskatchewan .....         | 160,693              | 175,922             | 190,642           |
| Alberta .....              | 455,805              | 477,347             | 494,296           |
| British Columbia .....     | 479,699              | 502,380             | 536,378           |
| <b>Total .....</b>         | <b>4,732,189</b>     | <b>5,078,565</b>    | <b>5,520,396</b>  |

## ESTIMATING AND SAMPLING PROCEDURES

### Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \frac{\text{Estimate of}}{\text{Total (current)}}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates are made only for specific items of revenue and expenditure. Totals and sub-totals are not to be estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the

ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method of estimation provided excellent estimates for two principal sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

### Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods are used as are used in the "actual" compilations. However, where possible, the most recent data available are used when applying these methods.

### Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

### Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial

structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to total taxation could differ markedly from one town to another within the group. Therefore, the problem occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increase the probability of error. Base information was submitted by the municipal auditors, to the provincial governments for publication, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled were obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### **Description of Revised Sample**

The revised sample introduced in 1957-58 was based on 1956 Census of Population data. It was selected with the intention of overcoming the limitations of the original sample based on data of the

1951 Census of Population. The use of population as the most appropriate basis of selection was retained, and, consequently, all the larger municipalities have again been included. A description of the former sampling technique may be found in the 1959-60 report.

### **Method of Selecting Revised Sample**

As it was unlikely that there would be any change in the format of provincial municipal reports before the 1961 Census results could be used, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000-14,999 with selection rate of 1 in 3.

Population of 2,000- 4,999 with selection rate of 1 in 10.

Population of 1,000- 1,999 with selection rate of 1 in 20.

Population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of advance 1956 Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement, but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.



**Prince Edward Island:**

There is no municipal report or base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

**Nova Scotia:**

The self-representing municipalities of (a) those comprising the Metropolitan Area of Halifax (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over, remained unchanged. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

**New Brunswick:**

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John remained self-representing as were the remaining three cities and the two villages. It was necessary to sample only for towns and counties. Four of the 19 towns and five of the 13 counties were selected on a random basis after each group was listed in descending order of population size based on the 1956 Census. In New Brunswick, as in Nova Scotia, greater emphasis with respect to rate of selection was allotted to the larger municipalities in each group.

Because analysis showed that the relative importance of counties was great and the fact that five of the thirteen were already being surveyed, it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all thirteen counties.

**Quebec:**

Arrangements initiated last year were continued for the survey of Quebec municipalities. The Quebec Bureau of Statistics requested information from municipalities with population of 10,000 and over, and copies of the returns of responding municipalities were forwarded to the Dominion Bureau of Statistics. As these municipalities account for approximately 85 per cent of total municipal financial operations, estimates were projected on the trend of the respondents.

**Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs 1955 Annual Report of Municipal Statistics. The classification contained in that report was by type of incorporation

within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the 1955 report was used to select the Ontario sample. Assessed population figures were used in place of 1956 census population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 24 municipalities in the five metropolitan areas, only 14 were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

**Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

**Saskatchewan:**

Stratification of the sample was changed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities, it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages for the 1957-1958 survey. Villages were too numerous to list in descending order of population. In order to make the required selection a frequency distribution with population ranges of 100 was made to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

**Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was



used to replace the population size strata of the original sample. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to their recent formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

**British Columbia:**

Approximately the same representation was provided for in the revised sample. But to conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification previously used. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.

CATALOGUE No.

68-203

ANNUAL

Canada. Statistics, Bureau of



~~Canada. Statistics, Bureau of~~

# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1963 and 1964

Revenue and Expenditure

PRELIMINARY 1963 - ESTIMATES 1964



*Published by Authority of*  
The Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Government Finance Section

February 1965  
8502-527

Price: 50 cents

Reports Published by the  
Public Finance and Transportation Division  
dealing with

**GOVERNMENT FINANCE**

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### **SYMBOLS**

The following standard symbols are used in Dominion Bureau of Statistics publications:

.. figures not available.

... not appropriate or not applicable.

— nil or zero.

-- amount too small to be expressed.

P preliminary figures.

r revised figures.

# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1963 and 1964

## Revenue and Expenditure

PRELIMINARY 1963 - ESTIMATES 1964

This report is the eighth of an annual series presenting estimated gross current revenues and expenditures of municipal governments. An analysis of estimated debenture debt charges and estimated gross debenture debt issued and outstanding at the year end has again been included.

As introduced in the sixth report the presentation of revenue and expenditure data is as follows:

- (a) "Debenture debt charges recoverable" has been deleted by netting to "Debt charges".
- (b) "Debenture debt charges for school purposes" is a component of "Education", whereas it was formerly included in the expenditure item "Debt charges".

Consequently the item "Debt charges" represents debenture and other debt charges for general municipal purposes only, whereas it previously included debenture debt charges for utility and school purposes. These changes conform with the approved method of presentation whereby the expenditure item "Education" approximates the school authority requisition and "Debt charges" is confined to that for general municipal purposes. To provide comparability with the former series and thereby maintain continuity, supplementary data on debenture debt charges of utilities and schools are shown in Tables 3, 6 and 9.

The term "gross", used in this report in respect of revenues and expenditures, indicates that transfers from other levels of government are included but that transfers from other municipalities have been excluded where possible. A residual amount remains in Ontario revenue which represents duplication of expenditures reported.

Gross figures for revenue and expenditure are used in this presentation to conform with the annual report "Financial Statistics of Municipal Governments—Actual". Care must be taken not to compare the data in this report with the municipal segment of our annual report "A Consolidation of Public Finance Statistics—Municipalities, Provinces and Government of Canada (Actual)", where the data are presented on a "net" basis as described in that publication and where capital expenditures are included.

These statistics of "municipal" gross current revenue and expenditure are confined to incorporated municipalities, special areas and districts, as opposed to the broad concept of "local government" which in addition would include health units, school boards, municipally-owned utilities, etc. Exceptions exist in that (1) school board and health unit data are included to the amount of taxation applied at the municipal level and (2) municipally-owned utilities are included to the amount of their surpluses transferred to, or deficits assumed by, municipalities. For gross "municipal" debenture debt, presented in Table 10, the local government concept is employed as it is the general practice for municipal corporations to issue debentures on behalf of school boards, health units and municipally-owned utilities, etc.

For the purpose of determining trends, the estimates for 1963 and 1964 are presented in totals for each province alongside "actual" 1962 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1962". The 1963 and 1964 data are also presented in a form which will facilitate interprovincial comparison. This year, the Quebec Bureau of Statistics conducted a survey to procure revenue and expenditure information for the year 1964 and forwarded to the Dominion Bureau of Statistics copies of the questionnaires from which estimates were compiled. Estimated debenture debt outstanding for Quebec was derived by projection of trend.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders interprovincial comparison impossible except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces and certain city data in Quebec. In both Prince Edward Island and Quebec education data have been included for the fiscal year ended June 30 of each year presented, e.g. 1961-1962 fiscal year data are included in 1962. British Columbia rural district school taxes were extracted from the Provincial Public Accounts and Estimates for the fiscal year ending the following March 31. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

As illustrated in the following summary tables of revenue and expenditure, increases occurred each year from 1960 to 1964 in all but one itemized classification of gross current revenues and expenditures. The exception occurred with a slight decline

in "Public works" expenditures for 1961. Although total revenues and expenditures showed a succession of increases, the rate of increase was irregular but within a narrow range and averaged seven per cent per year.

The percentage distribution tables illustrate the consistency of the relationship of the items of revenue and expenditure to their respective totals each year. Sources of revenue and functions of expenditure, with minor exceptions, increased at the same rate as total revenues and expenditures. Of the revenue items "special assessment" taxation which increased at a greater rate was offset by "general" taxation so that total taxes followed the same pattern of growth as total revenues. The percentage distribution of expenditures also showed only slight differences in the trend of the components as compared to total.

December 30, 1964.

#### Gross Current Revenues by Province, 1960-64

|                            | 1960         | 1961         | 1962         | 1963 <sup>P</sup> | 1964 <sup>1</sup> |
|----------------------------|--------------|--------------|--------------|-------------------|-------------------|
| millions of dollars        |              |              |              |                   |                   |
| Newfoundland .....         | 6            | 7            | 8            | 9                 | 9                 |
| Prince Edward Island ..... | 3            | 3            | 4            | 4                 | 4                 |
| Nova Scotia .....          | 46           | 50           | 55           | 58                | 60                |
| New Brunswick .....        | 41           | 44           | 48           | 52                | 53                |
| Quebec .....               | 425          | 452          | 460          | 504               | 562               |
| Ontario .....              | 781          | 837          | 904          | 968               | 1,016             |
| Manitoba .....             | 85           | 96           | 104          | 111               | 116               |
| Saskatchewan .....         | 108          | 114          | 120          | 125               | 128               |
| Alberta .....              | 165          | 181          | 195          | 207               | 217               |
| British Columbia .....     | 183          | 199          | 214          | 229               | 244               |
| <b>Totals .....</b>        | <b>1,843</b> | <b>1,983</b> | <b>2,112</b> | <b>2,267</b>      | <b>2,409</b>      |

<sup>1</sup> Estimated.

#### Gross Current Expenditures by Province, 1960-64

|                            | 1960         | 1961         | 1962         | 1963 <sup>P</sup> | 1964 <sup>1</sup> |
|----------------------------|--------------|--------------|--------------|-------------------|-------------------|
| millions of dollars        |              |              |              |                   |                   |
| Newfoundland .....         | 6            | 7            | 8            | 9                 | 9                 |
| Prince Edward Island ..... | 3            | 4            | 4            | 4                 | 4                 |
| Nova Scotia .....          | 47           | 51           | 56           | 59                | 61                |
| New Brunswick .....        | 40           | 44           | 48           | 52                | 53                |
| Quebec .....               | 426          | 467          | 472          | 509               | 560               |
| Ontario .....              | 781          | 833          | 905          | 965               | 1,026             |
| Manitoba .....             | 86           | 94           | 103          | 109               | 115               |
| Saskatchewan .....         | 110          | 112          | 120          | 123               | 127               |
| Alberta .....              | 165          | 178          | 196          | 208               | 217               |
| British Columbia .....     | 181          | 199          | 216          | 230               | 246               |
| <b>Totals .....</b>        | <b>1,845</b> | <b>1,989</b> | <b>2,128</b> | <b>2,268</b>      | <b>2,418</b>      |

<sup>1</sup> Estimated.



## Gross Current Revenues, 1960 - 64

|                                   | 1960                | 1961         | 1962         | 1963 <sup>P</sup> | 1964 <sup>1</sup> |
|-----------------------------------|---------------------|--------------|--------------|-------------------|-------------------|
|                                   | millions of dollars |              |              |                   |                   |
| General taxation .....            | 1,336               | 1,437        | 1,510        | 1,624             | 1,703             |
| Special assessments .....         | 88                  | 102          | 116          | 128               | 134               |
| Licences and permits .....        | 25                  | 28           | 29           | 31                | 32                |
| Interest, tax penalties etc. .... | 20                  | 22           | 26           | 27                | 28                |
| Grants .....                      | 298                 | 312          | 338          | 355               | 412               |
| Other .....                       | 76                  | 82           | 92           | 100               | 102               |
| <b>Totals .....</b>               | <b>1,843</b>        | <b>1,983</b> | <b>2,111</b> | <b>2,265</b>      | <b>2,411</b>      |

<sup>1</sup> Estimated.

## Gross Current Expenditures, 1960 - 64

|  | 1960                | 1961         | 1962         | 1963 <sup>P</sup> | 1964 <sup>1</sup> |
|--|---------------------|--------------|--------------|-------------------|-------------------|
|  | millions of dollars |              |              |                   |                   |
| General government .....                           | 129                 | 140          | 161          | 170               | 182               |
| Protection .....                                   | 221                 | 243          | 263          | 282               | 299               |
| Public works .....                                 | 265                 | 262          | 284          | 297               | 304               |
| Sanitation .....                                   | 64                  | 70           | 74           | 78                | 82                |
| Health and social welfare .....                    | 131                 | 148          | 154          | 149 <sup>2</sup>  | 160 <sup>2</sup>  |
| Education (including debenture debt charges) ..... | 645                 | 704          | 725          | 796               | 865               |
| Debt charges .....                                 | 199                 | 228          | 250          | 269               | 291               |
| Miscellaneous .....                                | 191                 | 194          | 216          | 228               | 236               |
| <b>Totals .....</b>                                | <b>1,845</b>        | <b>1,989</b> | <b>2,127</b> | <b>2,269</b>      | <b>2,419</b>      |

<sup>1</sup> Estimated.<sup>2</sup> "Health and social welfare" for Quebec included with "Miscellaneous".

## Percentage Distribution of Gross Current Revenues, 1960 - 64

|                                   | 1960       | 1961       | 1962       | 1963 <sup>P</sup> | 1964 <sup>1</sup> |
|-----------------------------------|------------|------------|------------|-------------------|-------------------|
| General taxation .....            | 73         | 73         | 73         | 72                | 71                |
| Special assessments .....         | 5          | 5          | 5          | 6                 | 6                 |
| Licences and permits .....        | 1          | 1          | 1          | 1                 | 1                 |
| Interest, tax penalties etc. .... | 1          | 1          | 1          | 1                 | 1                 |
| Grants .....                      | 16         | 16         | 16         | 16                | 17                |
| Other .....                       | 4          | 4          | 4          | 4                 | 4                 |
| <b>Totals .....</b>               | <b>100</b> | <b>100</b> | <b>100</b> | <b>100</b>        | <b>100</b>        |

<sup>1</sup> Estimated.

## Percentage Distribution of Gross Current Expenditures, 1960 - 64

|  | 1960       | 1961       | 1962       | 1963 <sup>P</sup> | 1964 <sup>1</sup> |
|--|------------|------------|------------|-------------------|-------------------|
| General government .....                           | 7          | 7          | 8          | 8                 | 8                 |
| Protection .....                                   | 12         | 12         | 12         | 12                | 12                |
| Public works .....                                 | 14         | 13         | 13         | 13                | 13                |
| Sanitation .....                                   | 4          | 4          | 3          | 3                 | 3                 |
| Health and social welfare .....                    | 7          | 7          | 7          | 7 <sup>2</sup>    | 7 <sup>2</sup>    |
| Education (including debenture debt charges) ..... | 35         | 35         | 35         | 35                | 35                |
| Debt charges .....                                 | 11         | 12         | 12         | 12                | 12                |
| Miscellaneous .....                                | 10         | 10         | 10         | 10                | 10                |
| <b>Totals .....</b>                                | <b>100</b> | <b>100</b> | <b>100</b> | <b>100</b>        | <b>100</b>        |

<sup>1</sup> Estimated.<sup>2</sup> "Health and social welfare" for Quebec included with "Miscellaneous".



TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces

| No. | Items   | Newfoundland         |                          |                        | Prince Edward Island |                          |                        |
|-----|---|----------------------|--------------------------|------------------------|----------------------|--------------------------|------------------------|
|     |   | 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated |
|     |   | thousands of dollars |                          |                        |                      |                          |                        |
|     | Taxation:   |                      |                          |                        |                      |                          |                        |
|     | General and school:                                 |                      |                          |                        |                      |                          |                        |
| 1   | Real property .....                                 | 2,993                | 3,312                    | 3,550                  | 2,339                | 2,529                    | 2,882                  |
| 2   | Personal property .....                             | 4                    | 4                        | 4                      | 256                  | 253                      | 252                    |
| 3   | Business .....                                      | 1,137                | 1,467                    | 1,585                  | 282                  | 286                      | 347                    |
| 4   | Other .....   | 913                  | 1,102                    | 1,167                  | 134                  | 132                      | 143                    |
| 5   | <b>Total general and school taxation .....</b>      | <b>5,047</b>         | <b>5,885</b>             | <b>6,306</b>           | <b>3,011</b>         | <b>3,200</b>             | <b>3,624</b>           |
| 6   | Special assessments (owner's share) and charges     | 23                   | 28                       | 35                     | 47                   | 66                       | 45                     |
| 7   | <b>Total taxation .....</b>                         | <b>5,070</b>         | <b>5,913</b>             | <b>6,341</b>           | <b>3,058</b>         | <b>3,266</b>             | <b>3,669</b>           |
| 8   | Licences and permits .....                          | 188                  | 203                      | 191                    | 44                   | 58                       | 60                     |
| 9   | Interest, tax penalties, etc. ....                  | 2                    | 7                        | 8                      | 9                    | 7                        | 7                      |
|     | Contributions, grants and subsidies:                |                      |                          |                        |                      |                          |                        |
|     | Governments:  |                      |                          |                        |                      |                          |                        |
| 10  | Dominion .....                                      | 141                  | 147                      | 172                    | 84                   | 84                       | 84                     |
| 11  | Provincial .....                                    | 1,567                | 1,590                    | 1,641                  | 465                  | 459                      | 458                    |
| 12  | Other municipal .....                               | —                    | —                        | —                      | —                    | —                        | —                      |
|     | Government enterprises:                             |                      |                          |                        |                      |                          |                        |
| 13  | Dominion .....                                      | 3                    | 3                        | 3                      | —                    | —                        | —                      |
| 14  | Provincial .....                                    | —                    | —                        | —                      | —                    | —                        | —                      |
| 15  | Own and/or other municipal .....                    | 113                  | 77                       | 80                     | 99                   | 87                       | 88                     |
| 16  | Other contributions .....                           | 369                  | 423                      | 430                    | 1                    | 1                        | 1                      |
| 17  | <b>Total contributions, grants and subsidies ..</b> | <b>2,193</b>         | <b>2,240</b>             | <b>2,326</b>           | <b>649</b>           | <b>631</b>               | <b>631</b>             |
| 18  | Miscellaneous revenues .....                        | 330                  | 316                      | 312                    | 68                   | 87                       | 82                     |
| 19  | <b>Total gross current revenues .....</b>           | <b>7,783</b>         | <b>8,679</b>             | <b>9,178</b>           | <b>3,828</b>         | <b>4,049</b>             | <b>4,449</b>           |

<sup>1</sup> "Other" includes Sales tax of an undisclosed amount up to April 25, 1964 when Provincial administration of Sales tax came into effect.

TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces

| Nova Scotia          |                  |                | New Brunswick |                  |                | Quebec              |                     |                     | No. |
|----------------------|------------------|----------------|---------------|------------------|----------------|---------------------|---------------------|---------------------|-----|
| 1962 Actual          | 1963 Preliminary | 1964 Estimated | 1962 Actual   | 1963 Preliminary | 1964 Estimated | 1962 Actual         | 1963 Estimated      | 1964 Estimated      |     |
| thousands of dollars |                  |                |               |                  |                |                     |                     |                     |     |
| 32,429               | 33,736           | 35,331         | 22,966        | 24,922           | 26,187         | 249,459             | 272,545             | 310,092             | 1   |
| 6,939                | 7,362            | 7,701          | 5,561         | 5,902            | 5,979          | ...                 | ...                 | ...                 | 2   |
| 1,624                | 1,744            | 1,907          | 1,916         | 1,992            | 2,076          | 25,985              | 27,700              | 30,700              | 3   |
| 1,634                | 1,747            | 1,722          | 3,041         | 3,619            | 3,626          | 61,676 <sup>1</sup> | 65,241 <sup>1</sup> | 26,863 <sup>1</sup> | 4   |
| 42,626               | 44,589           | 46,661         | 33,484        | 36,435           | 37,868         | 337,120             | 365,486             | 367,653             | 5   |
| 508                  | 658              | 537            | 187           | 174              | 174            | 58,109              | 65,372              | 69,025              | 6   |
| 43,134               | 45,247           | 47,198         | 33,671        | 36,609           | 38,042         | 395,229             | 430,858             | 436,680             | 7   |
| 438                  | 445              | 487            | 305           | 342              | 325            | 6,327               | 7,521               | 7,857               | 8   |
| 570                  | 661              | 687            | 403           | 426              | 412            | 7,805               | 8,094               | 8,204               | 9   |
| 2,518                | 2,717            | 2,780          | 2,696         | 2,936            | 3,033          | 4,065               | ..                  | ..                  | 10  |
| 5,629                | 6,140            | 6,401          | 9,789         | 9,799            | 9,751          | 17,274              | ..                  | ..                  | 11  |
| —                    | —                | —              | —             | —                | —              | —                   | ..                  | ..                  | 12  |
| 470                  | 496              | 522            | 105           | 131              | 155            | 3,277               | ..                  | ..                  | 13  |
| 285                  | 295              | 303            | 65            | 77               | 77             | —                   | ..                  | ..                  | 14  |
| 395                  | 361              | 349            | 369           | 671              | 502            | 3,577               | ..                  | ..                  | 15  |
| 437                  | 472              | 465            | 64            | 67               | 68             | 2,151               | ..                  | ..                  | 16  |
| 9,734                | 10,481           | 10,820         | 13,088        | 13,681           | 13,586         | 30,344              | 33,317              | 83,113              | 17  |
| 1,204                | 1,207            | 1,198          | 695           | 848              | 747            | 19,922              | 24,942              | 26,170              | 18  |
| 55,080               | 58,041           | 60,390         | 48,162        | 51,906           | 53,112         | 459,627             | 504,732             | 562,024             | 19  |

TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces — Concluded

| No. | Items   | Ontario              |                          |                        | Manitoba            |                          |                        |
|-----|---|----------------------|--------------------------|------------------------|---------------------|--------------------------|------------------------|
|     |   | 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1962<br>Actual      | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated |
|     |   | thousands of dollars |                          |                        |                     |                          |                        |
|     | Taxation:                                       |                      |                          |                        |                     |                          |                        |
|     | General and school:                             |                      |                          |                        |                     |                          |                        |
| 1   | Real property .....                             | 667,346 <sup>2</sup> | 719,450 <sup>2</sup>     | 762,468 <sup>2</sup>   | 69,145 <sup>3</sup> | 73,681 <sup>3</sup>      | 78,842 <sup>3</sup>    |
| 2   | Personal property .....                         | ...                  | ...                      | ...                    | 3                   | 3                        | 3                      |
| 3   | Business .....                                  | 2                    | 2                        | 2                      | 6,027               | 6,281                    | 6,530                  |
| 4   | Other .....                                     | 95                   | 82                       | 58                     | 541                 | 555                      | 575                    |
| 5   | Total general and school taxation .....         | 667,441              | 719,532                  | 762,526                | 75,713              | 80,517                   | 85,947                 |
| 6   | Special assessments (owner's share) and charges | 23,365               | 25,394                   | 25,590                 | 7,426               | 7,814                    | 8,076                  |
| 7   | Total taxation .....                            | 690,806              | 744,926                  | 788,116                | 83,139              | 88,331                   | 94,023                 |
| 8   | Licences and permits .....                      | 7,727                | 8,209                    | 8,690                  | 1,635               | 1,779                    | 1,722                  |
| 9   | Interest, tax penalties, etc. ....              | 8,384                | 9,253                    | 9,753                  | 1,679               | 1,901                    | 1,863                  |
|     | Contributions, grants and subsidies:            |                      |                          |                        |                     |                          |                        |
|     | Governments:                                    |                      |                          |                        |                     |                          |                        |
| 10  | Dominion .....                                  | 13,124               | 13,951                   | 15,203                 | 1,746               | 1,911                    | 2,035                  |
| 11  | Provincial .....                                | 135,110              | 140,594                  | 143,311                | 9,737               | 9,558                    | 9,059                  |
| 12  | Other municipal .....                           | 3,140                | 3,223                    | 3,277                  | —                   | —                        | —                      |
|     | Government enterprises:                         |                      |                          |                        |                     |                          |                        |
| 13  | Dominion .....                                  | 5,321                | 5,884                    | 5,715                  | 611                 | 645                      | 190                    |
| 14  | Provincial .....                                | 2,010                | 2,549                    | 2,562                  | 652                 | 851                      | 975                    |
| 15  | Own and/or other municipal .....                | 2,113                | 2,044                    | 1,964                  | 1,113               | 1,612                    | 1,989                  |
| 16  | Other contributions .....                       | 844                  | 757                      | 877                    | 580                 | 771                      | 799                    |
| 17  | Total contributions, grants and subsidies ....  | 161,662              | 169,002                  | 172,909                | 14,439              | 15,348                   | 15,047                 |
| 18  | Miscellaneous revenues .....                    | 35,765               | 36,538                   | 36,956                 | 2,735               | 3,571                    | 3,324                  |
| 19  | Total gross current revenues .....              | 904,344              | 967,928                  | 1,016,424              | 103,627             | 110,930                  | 115,979                |

<sup>2</sup> "Business tax" included in "Real property tax".

TABLE 1. Gross Current Revenues 1962, 1963 and 1964, by Provinces — Concluded

| Saskatchewan         |                          |                        | Alberta        |                          |                        | British Columbia |                          |                        | No. |
|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|------------------|--------------------------|------------------------|-----|
| 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1962<br>Actual | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1962<br>Actual   | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                |                          |                        |                  |                          |                        |     |
| 82,991 <sup>2</sup>  | 85,592 <sup>2</sup>      | 88,782 <sup>2</sup>    | 116,335        | 123,272                  | 130,490                | 132,747          | 146,152                  | 158,982                | 1   |
| ...                  | ...                      | ...                    | ...            | ...                      | ...                    | ...              | ...                      | ...                    | 2   |
| 2                    | 2                        | 2                      | 7,459          | 7,764                    | 8,054                  | 3,675            | 3,782                    | 3,799                  | 3   |
| 1,923                | 2,075                    | 2,075                  | —              | —                        | —                      | 16               | 18                       | 30                     | 4   |
| 84,914               | 87,667                   | 90,857                 | 123,794        | 131,036                  | 138,544                | 136,438          | 149,952                  | 162,811                | 5   |
| 4,614                | 5,688                    | 6,122                  | 11,667         | 12,325                   | 12,821                 | 10,144           | 11,069                   | 11,964                 | 6   |
| 89,528               | 93,355                   | 96,979                 | 135,461        | 143,361                  | 151,365                | 146,582          | 161,021                  | 174,775                | 7   |
| 2,481                | 2,507                    | 2,541                  | 3,068          | 3,399                    | 3,392                  | 6,933            | 6,996                    | 7,045                  | 8   |
| 1,608                | 1,666                    | 1,684                  | 2,344          | 2,560                    | 2,563                  | 3,067            | 2,838                    | 2,394                  | 9   |
| 884                  | ..                       | ..                     | 2,108          | 2,147                    | 2,202                  | 2,115            | 2,129                    | 2,261                  | 10  |
| 12,342               | ..                       | ..                     | 24,509         | 26,266                   | 26,560                 | 34,215           | 35,153                   | 36,209                 | 11  |
| —                    | ..                       | ..                     | —              | —                        | —                      | —                | —                        | —                      | 12  |
| 1,244                | ..                       | ..                     | 1,144          | 1,376                    | 1,451                  | 482              | 505                      | 485                    | 13  |
| 1,062                | ..                       | ..                     | 2,011          | 2,285                    | 2,590                  | 1,782            | 1,855                    | 1,879                  | 14  |
| 4,947                | ..                       | ..                     | 11,157         | 12,850                   | 14,076                 | 3,264            | 2,949                    | 2,807                  | 15  |
| 789                  | ..                       | ..                     | 166            | 74                       | 68                     | 1,833            | 1,272                    | 1,540                  | 16  |
| 21,268               | 21,745                   | 21,927                 | 41,095         | 44,998                   | 46,947                 | 43,691           | 43,863                   | 45,181                 | 17  |
| 4,653                | 5,361                    | 5,037                  | 12,916         | 12,658                   | 12,919                 | 14,046           | 14,702                   | 15,155                 | 18  |
| 119,538              | 124,634                  | 128,168                | 194,884        | 206,976                  | 217,186                | 214,319          | 229,420                  | 244,550                | 19  |

<sup>2</sup> "Personal property tax" included in "Real property tax".



TABLE 2. Gross Current Expenditures 1962, 1963 and 1964, by Provinces

| No. | Items  | Newfoundland         |                          |                        | Prince Edward Island |                          |                        |
|-----|--|----------------------|--------------------------|------------------------|----------------------|--------------------------|------------------------|
|     |  | 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated |
|     |  | thousands of dollars |                          |                        |                      |                          |                        |
| 1   | General government .....   | 904                  | 1,075                    | 1,131                  | 260                  | 283                      | 293                    |
| 2   | Protection to persons and property .....                                 | 489                  | 528                      | 568                    | 414                  | 440                      | 479                    |
| 3   | Public works .....   | 1,939                | 2,257                    | 2,310                  | 407                  | 423                      | 462                    |
| 4   | Sanitation and waste removal .....                                       | 631                  | 716                      | 795                    | 26                   | 26                       | 103                    |
| 5   | Health .....   | 13                   | 12                       | 15                     | 1                    | 1                        | 1                      |
| 6   | Social welfare .....   | 4                    | 4                        | 4                      | 81                   | 84                       | 76                     |
| 7   | Education (including debt charges) .....                                 | 294                  | 325                      | 370                    | 1,725                | 1,822                    | 1,970                  |
| 8   | Recreation and community services .....                                  | 152                  | 181                      | 208                    | 77                   | 69                       | 81                     |
|     | Debt charges: <sup>2</sup>   |                      |                          |                        |                      |                          |                        |
| 9   | Debenture .....  | 645                  | 740                      | 940                    | 487                  | 538                      | 604                    |
| 10  | Other .....  | 230                  | 253                      | 225                    | 73                   | 75                       | 78                     |
| 11  | Utilities and other municipal enterprises (deficits<br>and levies) ..... | 267                  | 345                      | 375                    | 28                   | 28                       | 28                     |
| 12  | Provision for reserves .....   | 87                   | 95                       | 274                    | 130                  | 106                      | 79                     |
| 13  | Contributions to Capital and Loan Fund .....                             | 1,828                | 2,015                    | 1,668                  | 81                   | 81                       | 81                     |
| 14  | Joint or special expenditures .....                                      | —                    | —                        | —                      | —                    | —                        | —                      |
| 15  | Miscellaneous expenditures .....   | 268                  | 241                      | 245                    | 15                   | 17                       | 43                     |
| 16  | <b>Total gross current expenditures .....</b>                            | <b>7,751</b>         | <b>8,787</b>             | <b>9,128</b>           | <b>3,805</b>         | <b>3,993</b>             | <b>4,378</b>           |
|     |  | Ontario              |                          |                        | Manitoba             |                          |                        |
|     |  | 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1962<br>Actual       | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated |
|     |  | thousands of dollars |                          |                        |                      |                          |                        |
| 17  | General government .....   | 57,146               | 59,701                   | 66,289                 | 7,729                | 8,155                    | 8,672                  |
| 18  | Protection to persons and property .....                                 | 112,277              | 119,399                  | 126,744                | 12,449               | 12,577                   | 13,268                 |
| 19  | Public works .....   | 125,243              | 133,268                  | 138,665                | 14,946               | 15,395                   | 15,738                 |
| 20  | Sanitation and waste removal .....                                       | 39,803               | 41,790                   | 44,130                 | 3,525                | 3,461                    | 3,559                  |
| 21  | Health .....   | 16,251               | 17,223                   | 19,820                 | 2,004                | 2,055                    | 2,088                  |
| 22  | Social welfare .....   | 53,451               | 58,196                   | 63,920                 | 5,021                | 4,912                    | 4,598                  |
| 23  | Education (including debt charges) .....                                 | 315,214              | 342,837                  | 361,868                | 37,398               | 40,568                   | 42,649                 |
| 24  | Recreation and community services .....                                  | 33,905               | 36,769                   | 39,345                 | 3,310                | 3,759                    | 4,073                  |
|     | Debt charges: <sup>2</sup>   |                      |                          |                        |                      |                          |                        |
| 25  | Debenture .....  | 82,219               | 92,831                   | 100,626                | 7,892                | 9,042                    | 9,866                  |
| 26  | Other .....  | 12,173               | 9,439                    | 11,449                 | 505                  | 1,045                    | 1,077                  |
| 27  | Utilities and other municipal enterprises (deficits<br>and levies) ..... | 12,158               | 15,457                   | 13,734                 | 1,845                | 1,708                    | 2,411                  |
| 28  | Provision for reserves .....   | 10,365               | 9,960                    | 8,949                  | 2,179                | 1,981                    | 2,264                  |
| 29  | Contributions to Capital and Loan Fund .....                             | 22,206               | 18,877                   | 19,887                 | 2,807                | 3,060                    | 3,081                  |
| 30  | Joint or special expenditures .....                                      | 3,174                | 2,776                    | 2,516                  | 270                  | 233                      | 244                    |
| 31  | Miscellaneous expenditures .....   | 9,766                | 6,741                    | 7,592                  | 972                  | 1,046                    | 1,214                  |
| 32  | <b>Total gross current expenditures .....</b>                            | <b>905,351</b>       | <b>965,264</b>           | <b>1,025,534</b>       | <b>102,852</b>       | <b>108,997</b>           | <b>114,802</b>         |

<sup>1</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 2. Gross Current Expenditures 1962, 1963 and 1964, by Provinces

| Nova Scotia          |                  |                | New Brunswick |                  |                | Quebec              |                     |                     | No.     |
|----------------------|------------------|----------------|---------------|------------------|----------------|---------------------|---------------------|---------------------|---------|
| 1962 Actual          | 1963 Preliminary | 1964 Estimated | 1962 Actual   | 1963 Preliminary | 1964 Estimated | 1962 Actual         | 1963 Preliminary    | 1964 Estimated      |         |
| thousands of dollars |                  |                |               |                  |                |                     |                     |                     |         |
| 3,642                | 3,774            | 3,987          | 3,189         | 3,583            | 3,836          | 57,479              | 60,565              | 62,688              | 1       |
| 6,900                | 7,255            | 7,747          | 5,007         | 5,239            | 5,456          | 66,286              | 73,263              | 77,646              | 2       |
| 2,877                | 3,118            | 3,262          | 2,680         | 3,386            | 3,095          | 67,060              | 70,034              | 71,850              | 3       |
| 1,228                | 1,310            | 1,398          | 772           | 759              | 771            | 12,768              | 13,169              | 13,867              | 4       |
| 3,192                | 3,500            | 3,825          | 876           | 628              | 617            | 7,523               | 1                   | 1                   | 5       |
| 2,926                | 3,251            | 3,399          | 4,217         | 4,174            | 3,753          | 4,346               | 1                   | 1                   | 6       |
| 25,578               | 26,716           | 27,702         | 22,562        | 24,762           | 26,266         | 146,269             | 168,000             | 199,400             | 7       |
| 868                  | 983              | 1,017          | 1,057         | 1,074            | 1,136          | 16,115              | 16,765              | 17,593              | 8       |
| 4,667                | 5,039            | 4,902          | 4,356         | 4,960            | 5,530          | 62,751              | 77,328              | 85,150              | 9<br>10 |
| 967                  | 714              | 927            | 616           | 904              | 667            | 10,819              |                     |                     |         |
| 64                   | 59               | 93             | 373           | 255              | 233            | —                   | 1                   | 1                   | 11      |
| 1,364                | 1,386            | 1,248          | 659           | 614              | 446            | —                   | 1                   | 1                   | 12      |
| 913                  | 962              | 858            | 428           | 499              | 272            | 18,277              | 15,313              | 16,068              | 13      |
| —                    | —                | —              | —             | —                | —              | —                   | —                   | —                   | 14      |
| 587                  | 666              | 732            | 1,372         | 1,342            | 1,365          | 2,092               | 14,542 <sup>1</sup> | 15,674 <sup>1</sup> | 15      |
| 55,773               | 58,733           | 61,097         | 48,164        | 52,179           | 53,443         | 471,785             | 508,979             | 559,936             | 16      |
| Saskatchewan         |                  |                | Alberta       |                  |                | British Columbia    |                     |                     |         |
| 1962 Actual          | 1963 Preliminary | 1964 Estimated | 1962 Actual   | 1963 Preliminary | 1964 Estimated | 1962 Actual         | 1963 Preliminary    | 1964 Estimated      |         |
| thousands of dollars |                  |                |               |                  |                |                     |                     |                     |         |
| 7,728                | 8,156            | 8,470          | 10,973        | 12,625           | 13,110         | 11,590              | 12,094              | 13,190              | 17      |
| 8,752                | 9,302            | 9,699          | 21,052        | 23,126           | 24,611         | 29,039              | 30,683              | 32,532              | 18      |
| 23,461               | 23,441           | 22,951         | 28,030        | 28,298           | 27,924         | 16,986              | 17,165              | 18,102              | 19      |
| 2,753                | 2,893            | 3,073          | 6,135         | 6,629            | 6,988          | 6,509               | 6,822               | 7,308               | 20      |
| 4,872                | 4,262            | 4,335          | 10,366        | 11,580           | 12,646         | 2,864               | 2,501               | 2,217               | 21      |
| 6,928                | 7,161            | 7,241          | 4,988         | 5,388            | 5,654          | 23,812              | 24,475              | 25,393              | 22      |
| 44,667               | 46,642           | 48,154         | 66,019        | 70,514           | 74,178         | 65,749 <sup>3</sup> | 73,577 <sup>3</sup> | 82,391 <sup>3</sup> | 23      |
| 4,235                | 4,392            | 4,800          | 6,804         | 7,854            | 9,061          | 10,241              | 11,040              | 11,604              | 24      |
| 6,163                | 7,467            | 7,851          | 22,766        | 23,986           | 25,202         | 29,801 <sup>3</sup> | 31,911 <sup>3</sup> | 33,440 <sup>3</sup> | 25      |
| 805                  | 554              | 851            | 610           | 686              | 617            | 1,235               | 1,141               | 1,025               | 26      |
| 2,261                | 1,968            | 2,291          | 3,373         | 3,044            | 3,412          | 2,037               | 2,126               | 2,456               | 27      |
| 1,791                | 1,253            | 1,453          | 2,829         | 2,114            | 2,579          | 4,682               | 4,985               | 4,558               | 28      |
| 3,469                | 3,624            | 3,462          | 7,174         | 8,127            | 6,179          | 10,491              | 10,497              | 10,618              | 29      |
| —                    | —                | —              | 74            | 75               | 78             | 142                 | 154                 | 167                 | 30      |
| 1,898                | 1,819            | 1,972          | 4,549         | 4,495            | 4,666          | 1,228               | 1,322               | 1,438               | 31      |
| 119,783              | 122,934          | 126,603        | 195,742       | 208,541          | 216,905        | 216,406             | 230,493             | 246,439             | 32      |

<sup>2</sup> See introduction for explanation.<sup>3</sup> Debt charges on debentures issued by municipalities for schools are not available and are therefore included in "Debt charges" in British Columbia.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities,  
1962, 1963 and 1964, by Provinces**

| No. | Items  | Newfoundland             |                        |                        | Prince Edward Island |                        |                        |
|-----|--|--------------------------|------------------------|------------------------|----------------------|------------------------|------------------------|
|     |  | 1962<br>Actual           | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1962<br>Actual       | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated |
|     |  | thousands of dollars     |                        |                        |                      |                        |                        |
| 1   | General <sup>1</sup> .....                   | 645                      | 740                    | 940                    | 487                  | 538                    | 604                    |
| 2   | School.....                                  | ...                      | ...                    | ...                    | 202                  | 232                    | 267                    |
| 3   | Utility.....                                 | 754                      | 825                    | 905                    | 111                  | 113                    | 116                    |
| 4   | <b>Totals</b> .....                          | <b>1,399</b>             | <b>1,565</b>           | <b>1,845</b>           | <b>800</b>           | <b>883</b>             | <b>987</b>             |
| 5   | Principal and sinking fund requirements..... | 520                      | 595                    | 785                    | 346                  | 389                    | 464                    |
| 6   | Interest.....                                | 879                      | 970                    | 1,060                  | 454                  | 494                    | 523                    |
|     |  | Ontario                  |                        |                        | Manitoba             |                        |                        |
|     |  | 1962<br>Prelimi-<br>nary | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1962<br>Actual       | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated |
|     |  | thousands of dollars     |                        |                        |                      |                        |                        |
| 7   | General <sup>1</sup> .....                   | 82,219                   | 92,831                 | 100,626                | 7,892                | 9,042                  | 9,866                  |
| 8   | School.....                                  | 66,567                   | 73,460                 | 80,212                 | 7,041                | 7,900                  | 8,700                  |
| 9   | Utility.....                                 | 35,352                   | 36,992                 | 38,124                 | 6,213                | 6,304                  | 6,775                  |
| 10  | <b>Totals</b> .....                          | <b>184,138</b>           | <b>203,283</b>         | <b>218,962</b>         | <b>21,146</b>        | <b>23,246</b>          | <b>25,341</b>          |
| 11  | Principal and sinking fund requirements..... | 109,350                  | 120,036                | 128,740                | 11,677               | 12,840                 | 13,701                 |
| 12  | Interest.....                                | 74,788                   | 83,247                 | 90,222                 | 9,469                | 10,406                 | 11,640                 |

<sup>1</sup> As per Table 2, items 9 and 25.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities,  
1962, 1963 and 1964, by Provinces**

| Nova Scotia          |                        |                        | New Brunswick  |                        |                        | Quebec           |                        |                        | No. |
|----------------------|------------------------|------------------------|----------------|------------------------|------------------------|------------------|------------------------|------------------------|-----|
| 1962<br>Actual       | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1962<br>Actual | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1962<br>Actual   | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated |     |
| thousands of dollars |                        |                        |                |                        |                        |                  |                        |                        |     |
| 4,667                | 5,039                  | 4,902                  | 4,356          | 4,960                  | 5,530                  | 62,751           | ..                     | ..                     | 1   |
| 5,044                | 5,820                  | 6,212                  | 3,166          | 3,267                  | 3,511                  | 61,678           | ..                     | ..                     | 2   |
| 1,243                | 1,417                  | 1,330                  | 1,225          | 1,286                  | 1,331                  | 34,718           | ..                     | ..                     | 3   |
| 10,954               | 12,276                 | 12,444                 | 8,747          | 9,513                  | 10,372                 | 159,147          | ..                     | ..                     | 4   |
| 6,300                | 7,195                  | 7,040                  | 4,584          | 5,030                  | 5,279                  | 89,007           | ..                     | ..                     | 5   |
| 4,654                | 5,081                  | 5,404                  | 4,163          | 4,483                  | 5,093                  | 70,140           | ..                     | ..                     | 6   |
| Saskatchewan         |                        |                        | Alberta        |                        |                        | British Columbia |                        |                        |     |
| 1962<br>Actual       | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1962<br>Actual | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1962<br>Actual   | 1963<br>Esti-<br>mated | 1964<br>Esti-<br>mated |     |
| thousands of dollars |                        |                        |                |                        |                        |                  |                        |                        |     |
| 6,163                | 7,467                  | 7,851                  | 22,766         | 23,986                 | 25,202                 | 29,801           | 31,911                 | 33,440                 | 7   |
| 5,703                | 5,955                  | 6,148                  | 13,748         | 14,684                 | 15,447                 |                  |                        |                        | 8   |
| 4,529                | 4,879                  | 4,999                  | 9,046          | 9,813                  | 10,336                 | 4,963            | 5,301                  | 5,960                  | 9   |
| 16,395               | 18,301                 | 18,998                 | 45,560         | 48,483                 | 50,985                 | 34,764           | 37,212                 | 39,400                 | 10  |
| 7,842                | 9,308                  | 9,790                  | 25,862         | 27,392                 | 28,546                 | 17,434           | 18,690                 | 19,304                 | 11  |
| 8,553                | 8,993                  | 9,208                  | 19,698         | 21,091                 | 22,439                 | 17,330           | 18,522                 | 20,096                 | 12  |



TABLE 4. Gross Current Revenues (Preliminary) 1963, by Provinces

| No. | Items  | New-found-land       | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|--|----------------------|----------------------|---------------|---------------|
|     |  | thousands of dollars |                      |               |               |
|     | Taxation:  |                      |                      |               |               |
|     | General and school:                                    |                      |                      |               |               |
| 1   | Real property .....                                    | 3,312                | 2,529                | 33,736        | 24,922        |
| 2   | Personal property .....                                | 4                    | 253                  | 7,362         | 5,902         |
| 3   | Business .....   | 1,467                | 286                  | 1,744         | 1,992         |
| 4   | Other .....  | 1,102                | 132                  | 1,747         | 3,619         |
| 5   | <b>Total general and school taxation</b> .....         | <b>5,885</b>         | <b>3,200</b>         | <b>44,589</b> | <b>36,435</b> |
| 6   | Special assessments (owner's share) and charges .....  | 28                   | 66                   | 658           | 174           |
| 7   | <b>Total taxation</b> .....                            | <b>5,913</b>         | <b>3,266</b>         | <b>45,247</b> | <b>36,609</b> |
| 8   | Licences and permits .....                             | 203                  | 58                   | 445           | 342           |
| 9   | Interest, tax penalties, etc. ....                     | 7                    | 7                    | 661           | 426           |
|     | Contributions, grants and subsidies:                   |                      |                      |               |               |
|     | Governments:   |                      |                      |               |               |
| 10  | Dominion .....   | 147                  | 84                   | 2,717         | 2,936         |
| 11  | Provincial .....                                       | 1,590                | 459                  | 6,140         | 9,799         |
| 12  | Other municipal .....                                  | —                    | —                    | —             | —             |
|     | Government enterprises:                                |                      |                      |               |               |
| 13  | Dominion .....   | 3                    | —                    | 496           | 131           |
| 14  | Provincial .....                                       | —                    | —                    | 295           | 77            |
| 15  | Own municipal and/or other municipal .....             | 77                   | 87                   | 361           | 671           |
| 16  | Other contributions .....                              | 423                  | 1                    | 472           | 67            |
| 17  | <b>Total contributions, grants and subsidies</b> ..... | <b>2,240</b>         | <b>631</b>           | <b>10,481</b> | <b>13,681</b> |
| 18  | Miscellaneous revenues .....                           | 316                  | 87                   | 1,207         | 848           |
| 19  | <b>Total gross current revenues</b> .....              | <b>8,679</b>         | <b>4,049</b>         | <b>58,041</b> | <b>51,906</b> |

<sup>1</sup> Figures for Quebec are estimated.<sup>2</sup> "Business tax" included with "Real property tax".

TABLE 4. Gross Current Revenues (Preliminary) 1963, by Provinces

| Quebec <sup>1</sup>  | Ontario              | Manitoba            | Saskat-<br>chewan   | Alberta | British<br>Columbia | Total     | No. |
|----------------------|----------------------|---------------------|---------------------|---------|---------------------|-----------|-----|
| thousands of dollars |                      |                     |                     |         |                     |           |     |
| 272,545              | 719,450 <sup>2</sup> | 73,681 <sup>3</sup> | 85,592 <sup>2</sup> | 123,272 | 146,152             | ..        | 1   |
| ...                  | ...                  | 3                   | ...                 | ...     | ...                 | ..        | 2   |
| 27,700               | 2                    | 6,281               | 2                   | 7,764   | 3,782               | ..        | 3   |
| 65,241               | 82                   | 555                 | 2,075               | —       | 18                  | ..        | 4   |
| 365,486              | 719,532              | 80,517              | 87,667              | 131,036 | 149,952             | 1,624,299 | 5   |
| 65,372               | 25,394               | 7,814               | 5,688               | 12,325  | 11,069              | 128,588   | 6   |
| 430,858              | 744,926              | 88,331              | 93,355              | 143,361 | 161,021             | 1,752,887 | 7   |
| 7,521                | 8,209                | 1,779               | 2,507               | 3,399   | 6,996               | 31,459    | 8   |
| 8,094                | 9,253                | 1,901               | 1,666               | 2,560   | 2,838               | 27,413    | 9   |
| ..                   | 13,951               | 1,911               | ..                  | 2,147   | 2,129               | ..        | 10  |
| ..                   | 140,594              | 9,558               | ..                  | 26,266  | 35,153              | ..        | 11  |
| ..                   | 3,223                | —                   | ..                  | —       | —                   | ..        | 12  |
| ..                   | 5,884                | 645                 | ..                  | 1,376   | 505                 | ..        | 13  |
| ..                   | 2,549                | 851                 | ..                  | 2,285   | 1,855               | ..        | 14  |
| ..                   | 2,044                | 1,612               | ..                  | 12,850  | 2,949               | ..        | 15  |
| ..                   | 757                  | 771                 | ..                  | 74      | 1,272               | ..        | 16  |
| 33,317               | 169,002              | 15,348              | 21,745              | 44,998  | 43,863              | 355,306   | 17  |
| 24,942               | 36,538               | 3,571               | 5,361               | 12,658  | 14,702              | 100,230   | 18  |
| 504,732              | 967,928              | 110,930             | 124,634             | 206,976 | 229,420             | 2,267,295 | 19  |

<sup>1</sup> "Personal property tax" included in "Real property tax".

**TABLE 5. Gross Current Expenditures (Preliminary) 1963, by Provinces**

| No. | Items  | New-found-land       | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|--|----------------------|----------------------|---------------|---------------|
|     |  | thousands of dollars |                      |               |               |
| 1   | General government .....   | 1,075                | 283                  | 3,774         | 3,583         |
| 2   | Protection to persons and property .....                             | 528                  | 440                  | 7,255         | 5,239         |
| 3   | Public works .....   | 2,257                | 423                  | 3,118         | 3,386         |
| 4   | Sanitation and waste removal .....                                   | 716                  | 26                   | 1,310         | 759           |
| 5   | Health.....  | 12                   | 1                    | 3,500         | 628           |
| 6   | Social welfare .....   | 4                    | 84                   | 3,251         | 4,174         |
| 7   | Education (including debt charges) .....                             | 325                  | 1,822                | 26,716        | 24,762        |
| 8   | Recreation and community services.....                               | 181                  | 69                   | 983           | 1,074         |
|     | Debt charges: <sup>4</sup>   |                      |                      |               |               |
| 9   | Debenture.....   | 740                  | 538                  | 5,039         | 4,960         |
| 10  | Other.....   | 253                  | 75                   | 714           | 904           |
| 11  | Utilities and other municipal enterprises (deficits and levies)..... | 345                  | 28                   | 59            | 255           |
| 12  | Provision for reserves .....   | 95                   | 106                  | 1,386         | 614           |
| 13  | Contributions to Capital and Loan Fund.....                          | 2,015                | 81                   | 962           | 499           |
| 14  | Joint or special expenditures .....                                  | —                    | —                    | —             | —             |
| 15  | Miscellaneous expenditures .....                                     | 241                  | 17                   | 666           | 1,342         |
| 16  | <b>Total gross current expenditures .....</b>                        | <b>8,787</b>         | <b>3,993</b>         | <b>58,733</b> | <b>52,179</b> |

<sup>1</sup> Figures for Quebec are estimated.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.**TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1963, by Provinces**

| No. | Items  | New-found-land       | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|--|----------------------|----------------------|---------------|---------------|
|     |  | thousands of dollars |                      |               |               |
| 1   | General <sup>1</sup> .....                   | 740                  | 538                  | 5,039         | 4,960         |
| 2   | School.....                                  | ...                  | 232                  | 5,820         | 3,267         |
| 3   | Utility .....                                | 825                  | 113                  | 1,417         | 1,286         |
| 4   | <b>Totals.....</b>                           | <b>1,565</b>         | <b>883</b>           | <b>12,276</b> | <b>9,513</b>  |
| 5   | Principal and sinking fund requirements..... | 595                  | 389                  | 7,195         | 5,030         |
| 6   | Interest.....                                | 970                  | 494                  | 5,081         | 4,483         |

<sup>1</sup> As per Table 5, item 9.

**TABLE 5. Gross Current Expenditures (Preliminary) 1963, by Provinces**

| Quebec <sup>1</sup>  | Ontario | Manitoba | Saskat-<br>chewan | Alberta | British<br>Columbia | Total                | No. |
|----------------------|---------|----------|-------------------|---------|---------------------|----------------------|-----|
| thousands of dollars |         |          |                   |         |                     |                      |     |
| 60,565               | 59,701  | 8,155    | 8,156             | 12,625  | 12,094              | 170,011              | 1   |
| 73,263               | 119,399 | 12,577   | 9,302             | 23,126  | 30,683              | 281,812              | 2   |
| 70,034               | 133,268 | 15,395   | 23,441            | 28,298  | 17,165              | 296,785              | 3   |
| 13,169               | 41,790  | 3,461    | 2,893             | 6,629   | 6,822               | 77,575               | 4   |
| <sup>2</sup>         | 17,223  | 2,055    | 4,262             | 11,580  | 2,501               | 41,762 <sup>2</sup>  | 5   |
| <sup>2</sup>         | 58,196  | 4,912    | 7,161             | 5,388   | 24,475              | 107,645 <sup>2</sup> | 6   |
| 168,000              | 342,837 | 40,568   | 46,642            | 70,514  | 73,577 <sup>3</sup> | 795,763 <sup>3</sup> | 7   |
| 16,765               | 36,769  | 3,759    | 4,392             | 7,854   | 11,040              | 82,886               | 8   |
| 77,328               | 92,831  | 9,042    | 7,467             | 23,986  | 31,911 <sup>3</sup> | ..                   | 9   |
|                      | 9,439   | 1,045    | 554               | 686     | 1,141               | ..                   | 10  |
| <sup>2</sup>         | 15,457  | 1,708    | 1,968             | 3,044   | 2,126               | 24,990 <sup>2</sup>  | 11  |
| <sup>2</sup>         | 9,960   | 1,981    | 1,253             | 2,114   | 4,985               | 22,494 <sup>2</sup>  | 12  |
| 15,313               | 18,877  | 3,060    | 3,624             | 8,127   | 10,497              | 63,055               | 13  |
| —                    | 2,776   | 233      | —                 | 75      | 154                 | 3,238                | 14  |
| 14,542 <sup>2</sup>  | 6,741   | 1,046    | 1,819             | 4,495   | 1,322               | 32,231 <sup>2</sup>  | 15  |
| 508,979              | 965,264 | 108,997  | 122,934           | 208,541 | 230,493             | 2,268,900            | 16  |

<sup>3</sup> Debt charges on debentures issued by municipalities for schools are not available and therefore included in "Debt charges" in British Columbia.

<sup>4</sup> See introduction for explanation.

**TABLE 6. Analysis of Debt Charges on Debentures Issued by Municipalities (Estimated) 1963, by Provinces**

| Quebec               | Ontario | Manitoba | Saskat-<br>chewan | Alberta | British<br>Columbia | No. |
|----------------------|---------|----------|-------------------|---------|---------------------|-----|
| thousands of dollars |         |          |                   |         |                     |     |
| ..                   | 92,831  | 9,042    | 7,467             | 23,986  | 31,911              | 1   |
| ..                   | 73,460  | 7,900    | 5,955             | 14,684  | ..                  | 2   |
| ..                   | 36,992  | 6,304    | 4,879             | 9,813   | 5,301               | 3   |
| ..                   | 203,283 | 23,246   | 18,301            | 48,483  | 37,212              | 4   |
| ..                   | 120,036 | 12,840   | 9,308             | 27,392  | 18,690              | 5   |
| ..                   | 83,247  | 10,406   | 8,993             | 21,091  | 18,522              | 6   |



TABLE 7. Gross Current Revenues (Estimated) 1964, by Provinces

| No. | Items  | New-found-land       | Prince Edward Island | Nova Scotia   | New Brunsw-<br>wick |
|-----|--|----------------------|----------------------|---------------|---------------------|
|     |  | thousands of dollars |                      |               |                     |
|     | Taxation:  |                      |                      |               |                     |
|     | General and school:                                    |                      |                      |               |                     |
| 1   | Real property .....                                    | 3,550                | 2,882                | 35,331        | 26,187              |
| 2   | Personal property .....                                | 4                    | 252                  | 7,701         | 5,979               |
| 3   | Business .....   | 1,585                | 347                  | 1,907         | 2,076               |
| 4   | Other .....  | 1,167                | 143                  | 1,722         | 3,626               |
| 5   | <b>Total general and school taxation .....</b>         | <b>6,306</b>         | <b>3,624</b>         | <b>46,661</b> | <b>37,868</b>       |
| 6   | Special assessments (owner's share) and charges ....   | 35                   | 45                   | 537           | 174                 |
| 7   | <b>Total taxation .....</b>                            | <b>6,341</b>         | <b>3,669</b>         | <b>47,198</b> | <b>38,042</b>       |
| 8   | Licences and permits .....                             | 191                  | 60                   | 487           | 325                 |
| 9   | Interest, tax penalties, etc. ....                     | 8                    | 7                    | 687           | 412                 |
|     | Contributions, grants and subsidies:                   |                      |                      |               |                     |
|     | Governments:   |                      |                      |               |                     |
| 10  | Dominion .....   | 172                  | 84                   | 2,780         | 3,033               |
| 11  | Provincial .....                                       | 1,641                | 458                  | 6,401         | 9,751               |
| 12  | Other municipal .....                                  | —                    | —                    | —             | —                   |
|     | Government enterprises:                                |                      |                      |               |                     |
| 13  | Dominion .....   | 3                    | —                    | 522           | 155                 |
| 14  | Provincial .....                                       | —                    | —                    | 303           | 77                  |
| 15  | Own and/or other municipal .....                       | 80                   | 88                   | 349           | 502                 |
| 16  | Other contributions .....                              | 430                  | 1                    | 465           | 68                  |
| 17  | <b>Total contributions, grants and subsidies .....</b> | <b>2,326</b>         | <b>631</b>           | <b>10,820</b> | <b>13,586</b>       |
| 18  | Miscellaneous revenues .....                           | 312                  | 82                   | 1,198         | 747                 |
| 19  | <b>Total gross current revenues .....</b>              | <b>9,178</b>         | <b>4,449</b>         | <b>60,390</b> | <b>53,112</b>       |

<sup>1</sup> "Business tax" included with "Real property tax".

TABLE 7. Gross Current Revenues (Estimated) 1964, by Provinces

| Quebec               | Ontario              | Manitoba            | Saskat-<br>chewan   | Alberta | British<br>Columbia | Total     | No. |
|----------------------|----------------------|---------------------|---------------------|---------|---------------------|-----------|-----|
| thousands of dollars |                      |                     |                     |         |                     |           |     |
| 310,092              | 762,468 <sup>1</sup> | 78,842 <sup>2</sup> | 88,782 <sup>1</sup> | 130,490 | 158,982             | ..        | 1   |
| ...                  | ...                  | <sup>2</sup>        | ...                 | ...     | ...                 | ..        | 2   |
| 30,700               | <sup>1</sup>         | 6,530               | <sup>1</sup>        | 8,054   | 3,799               | ..        | 3   |
| 26,863               | 58                   | 575                 | 2,075               | —       | 30                  | ..        | 4   |
| 367,655              | 762,526              | 85,947              | 90,857              | 138,544 | 162,811             | 1,702,799 | 5   |
| 69,025               | 25,590               | 8,076               | 6,122               | 12,821  | 11,964              | 134,389   | 6   |
| 436,680              | 788,116              | 94,023              | 96,979              | 151,365 | 174,775             | 1,837,188 | 7   |
| 7,857                | 8,690                | 1,722               | 2,541               | 3,392   | 7,045               | 32,310    | 8   |
| 8,204                | 9,753                | 1,863               | 1,684               | 2,563   | 2,394               | 27,575    | 9   |
| ..                   | 15,203               | 2,035               | ..                  | 2,202   | 2,261               | ..        | 10  |
| ..                   | 143,311              | 9,059               | ..                  | 26,560  | 36,209              | ..        | 11  |
| ..                   | 3,277                | —                   | ..                  | —       | —                   | ..        | 12  |
| ..                   | 5,715                | 190                 | ..                  | 1,451   | 485                 | ..        | 13  |
| ..                   | 2,562                | 975                 | ..                  | 2,590   | 1,879               | ..        | 14  |
| ..                   | 1,964                | 1,989               | ..                  | 14,076  | 2,807               | ..        | 15  |
| ..                   | 877                  | 799                 | ..                  | 68      | 1,540               | ..        | 16  |
| 83,113               | 172,909              | 15,047              | 21,927              | 46,947  | 45,181              | 412,487   | 17  |
| 26,170               | 36,956               | 3,324               | 5,037               | 12,919  | 15,155              | 101,900   | 18  |
| 562,024              | 1,016,424            | 115,979             | 128,168             | 217,186 | 244,550             | 2,411,460 | 19  |

<sup>1</sup> "Personal property tax" included in "Real property tax".

**TABLE 8. Gross Current Expenditures (Estimated) 1964, by Provinces**

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New-Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General government .....  | 1,131          | 293                  | 3,987         | 3,836         |
| 2                    | Protection to persons and property .....                              | 568            | 479                  | 7,747         | 5,456         |
| 3                    | Public works .....  | 2,310          | 462                  | 3,262         | 3,095         |
| 4                    | Sanitation and waste removal .....                                    | 795            | 103                  | 1,398         | 771           |
| 5                    | Health .....  | 15             | 1                    | 3,825         | 617           |
| 6                    | Social welfare .....  | 4              | 76                   | 3,399         | 3,753         |
| 7                    | Education (including debt charges) .....                              | 370            | 1,970                | 27,702        | 26,266        |
| 8                    | Recreation and community services .....                               | 208            | 81                   | 1,017         | 1,136         |
|                      | Debt charges: <sup>3</sup>  |                |                      |               |               |
| 9                    | Debenture .....   | 940            | 604                  | 4,902         | 5,530         |
| 10                   | Other .....   | 225            | 78                   | 927           | 667           |
| 11                   | Utilities and other municipal enterprises (deficits and levies) ..... | 375            | 28                   | 93            | 233           |
| 12                   | Provision for reserves .....  | 274            | 79                   | 1,248         | 446           |
| 13                   | Contributions to Capital and Loan Fund .....                          | 1,668          | 81                   | 858           | 272           |
| 14                   | Joint or special expenditures .....                                   | —              | —                    | —             | —             |
| 15                   | Miscellaneous expenditures .....                                      | 245            | 43                   | 732           | 1,365         |
| 16                   | <b>Total gross current expenditures .....</b>                         | <b>9,128</b>   | <b>4,378</b>         | <b>61,097</b> | <b>53,443</b> |

<sup>1</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

**TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1964, by Provinces**

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General <sup>1</sup> .....                    | 940            | 604                  | 4,902         | 5,530         |
| 2                    | School .....                                  | ...            | 267                  | 6,212         | 3,511         |
| 3                    | Utility .....                                 | 905            | 116                  | 1,330         | 1,331         |
| 4                    | <b>Totals .....</b>                           | <b>1,845</b>   | <b>987</b>           | <b>12,444</b> | <b>10,372</b> |
| 5                    | Principal and sinking fund requirements ..... | 785            | 464                  | 7,040         | 5,279         |
| 6                    | Interest .....                                | 1,060          | 523                  | 5,404         | 5,093         |

<sup>1</sup> As per Table 8, item 9.

TABLE 8. Gross Current Expenditures (Estimated), 1964 by Provinces

| Quebec               | Ontario          | Manitoba       | Saskat-<br>chewan | Alberta        | British<br>Columbia | Total                | No.       |
|----------------------|------------------|----------------|-------------------|----------------|---------------------|----------------------|-----------|
| thousands of dollars |                  |                |                   |                |                     |                      |           |
| 62,688               | 66,289           | 8,672          | 8,470             | 13,110         | 13,190              | 181,666              | 1         |
| 77,646               | 126,744          | 13,268         | 9,699             | 24,611         | 32,532              | 298,750              | 2         |
| 71,850               | 138,665          | 15,738         | 22,951            | 27,924         | 18,102              | 304,359              | 3         |
| 13,867               | 44,130           | 3,559          | 3,073             | 6,988          | 7,308               | 81,992               | 4         |
| <sup>1</sup>         | 19,820           | 2,088          | 4,335             | 12,646         | 2,217               | 45,564 <sup>1</sup>  | 5         |
| <sup>1</sup>         | 63,920           | 4,598          | 7,241             | 5,654          | 25,393              | 114,038 <sup>1</sup> | 6         |
| 199,400              | 361,868          | 42,649         | 48,154            | 74,178         | 82,391 <sup>2</sup> | 864,948 <sup>2</sup> | 7         |
| 17,593               | 39,345           | 4,073          | 4,800             | 9,061          | 11,604              | 88,918               | 8         |
| 85,150               | 100,626          | 9,866          | 7,851             | 25,202         | 33,440 <sup>2</sup> | ..                   | 9         |
|                      | 11,449           | 1,077          | 851               | 617            | 1,025               | ..                   | 10        |
| <sup>1</sup>         | 13,734           | 2,411          | 2,291             | 3,412          | 2,456               | 25,033 <sup>1</sup>  | 11        |
| <sup>1</sup>         | 8,949            | 2,264          | 1,453             | 2,579          | 4,558               | 21,850 <sup>1</sup>  | 12        |
| 16,068               | 19,887           | 3,081          | 3,462             | 6,179          | 10,618              | 62,174               | 13        |
| —                    | 2,516            | 244            | —                 | 78             | 167                 | 3,005                | 14        |
| 15,674 <sup>1</sup>  | 7,592            | 1,214          | 1,972             | 4,666          | 1,438               | 34,941 <sup>1</sup>  | 15        |
| <b>559,936</b>       | <b>1,025,534</b> | <b>114,802</b> | <b>126,603</b>    | <b>216,905</b> | <b>246,439</b>      | <b>2,418,265</b>     | <b>16</b> |

<sup>1</sup> Debt charges on debentures issued by municipalities for schools are not available and therefore included in "Debt charges" in British Columbia.

<sup>2</sup> See introduction for explanation.

TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1964, by Provinces

| Quebec               | Ontario        | Manitoba      | Saskat-<br>chewan | Alberta       | British<br>Columbia | No.      |
|----------------------|----------------|---------------|-------------------|---------------|---------------------|----------|
| thousands of dollars |                |               |                   |               |                     |          |
| ..                   | 100,626        | 9,866         | 7,851             | 25,202        | } 33,440            | 1        |
| ..                   | 80,212         | 8,700         | 6,148             | 15,447        |                     | 2        |
| ..                   | 38,124         | 6,775         | 4,999             | 10,336        |                     | 3        |
| ..                   | <b>218,962</b> | <b>25,341</b> | <b>18,998</b>     | <b>50,985</b> | <b>39,400</b>       | <b>4</b> |
| ..                   | 128,740        | 13,701        | 9,790             | 28,546        | 19,304              | 5        |
| ..                   | 90,222         | 11,640        | 9,208             | 22,439        | 20,096              | 6        |



TABLE 10. Gross Municipal Debenture Debt as at December 31, 1962, 1963 and 1964, by Provinces

| Province                   | 1962<br>Actual   | 1963<br>Preliminary    | 1964<br>Estimated |
|----------------------------|------------------|------------------------|-------------------|
| thousands of dollars       |                  |                        |                   |
| Newfoundland .....         | 19,668           | 19,321                 | 19,457            |
| Prince Edward Island ..... | 11,492           | 12,506                 | 13,050            |
| Nova Scotia .....          | 105,521          | 113,614                | 119,811           |
| New Brunswick .....        | 85,517           | 88,688                 | 92,861            |
| Quebec .....               | 1,675,755        | 1,816,000 <sup>1</sup> | 1,957,000         |
| Ontario .....              | 1,832,172        | 1,965,909              | 2,184,199         |
| Manitoba .....             | 190,594          | 212,238                | 228,372           |
| Saskatchewan .....         | 175,237          | 188,144                | 202,761           |
| Alberta .....              | 475,507          | 490,212                | 503,506           |
| British Columbia .....     | 503,133          | 550,057                | 570,461           |
| <b>Totals .....</b>        | <b>5,074,596</b> | <b>5,456,689</b>       | <b>5,891,478</b>  |

<sup>1</sup> Estimated.

## ESTIMATING AND SAMPLING PROCEDURES

## Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \text{Estimate of total (current)}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \text{Estimate of total (current)}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates are made only for specific items of revenue and expenditure. Totals and sub-totals are not estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method

of estimation provided excellent estimates for two principal sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

## Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods are used as are used in the "actual" compilations. However, where possible, the most recent data available are used when applying these methods.

## Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

## Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to



total taxation could differ markedly from one town to another within the group. Therefore, the problem occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increase the probability of error. Base information was submitted by the municipal auditors, to the provincial governments for publication, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled were obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### Description of Revised Sample

The revised sample introduced in 1957-58 was based on 1956 Census of Population data and has been revised annually to take into account changes in municipal government structure and the latest Census of Population data. It was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection has been retained, and consequently, all the larger municipalities are again included. A description of the original sampling technique may be found in the 1959-60 report.

### Method of Selecting Revised Sample

As it was unlikely that there would be any substantial change in the format of provincial municipal reports, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000-14,999 with selection rate of 1 in 3.

Population of 2,000-4,999 with selection rate of 1 in 10.

Population of 1,000-1,999 with selection rate of 1 in 20.

Population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

### Newfoundland:

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

### Prince Edward Island:

There is no municipal report of base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.

**Nova Scotia:**

The self-representing municipalities are (a) those comprising the Metropolitan Area of Halifax and the Major Urban Area of Sydney-Glace Bay (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

**New Brunswick:**

To conform with the system of classification employed by the Department of Municipal Affairs, it was necessary to change the basis of stratification from that of size to that of type of incorporation. Municipalities within the area of Greater Saint John are self-representing as are the remaining three cities, one village and fourteen counties. It was necessary to sample only for towns. Five of the 19 towns were selected on a random basis after the group was listed in descending order of population size.

Consideration was given to sampling counties, but analysis showed that the relative importance of counties is great and it was decided that the increased accuracy of the estimates would more than offset any disadvantages of the additional work load of surveying all counties.

**Quebec:**

Arrangements initiated two years ago were continued for the survey of Quebec municipalities. The Quebec Bureau of Statistics requested information from municipalities with population of 10,000 and over, and copies of the returns of responding municipalities were forwarded to the Dominion Bureau of Statistics. As these municipalities account for approximately 85 per cent of total municipal financial operations, estimates were projected on the trend of the respondents.

**Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs Annual Report of Municipal Statistics. The classification contained in this report is by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the report was used to select the Ontario sample. Assessed population figures were used in place of Census of Population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 97 municipalities in the seven metropolitan areas, and 10 major urban areas only 14 were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns, counties and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities,

The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

**Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

**Saskatchewan:**

Stratification of the sample is designed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were each sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities, it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages. Villages were too numerous to list in descending order of population. In order to make the required selection a frequency distribution with population ranges of 100 was made to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

**Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used as the basis of selection. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to the continuation of their formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

**British Columbia:**

To conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification used originally. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.





CATALOGUE No.

**68-203**

ANNUAL



Canada. Statistics, Bureau of

**FINANCIAL STATISTICS OF  
MUNICIPAL GOVERNMENTS**  
( 1964 and 1965 )

Revenue and Expenditure

PRELIMINARY ( 1964 ) - ESTIMATES ( 1965 )



*Published by Authority of*  
The Minister of Trade and Commerce

**DOMINION BUREAU OF STATISTICS**  
Public Finance and Transportation Division  
Government Finance Section

April 1966  
8502-527

Price: 50 cents

Reports Published by the  
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### **SYMBOLS**

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1964 and 1965

## Revenue and Expenditure

### PRELIMINARY 1964 - ESTIMATES 1965

This report is the ninth of an annual series presenting estimated current revenues and expenditures of municipal governments. An analysis of estimated debenture debt charges and estimated gross debenture debt issued and outstanding at the year end has again been included.

As introduced in the sixth report the presentation of revenue and expenditure data is as follows:

- (a) "Debentures debt charges recoverable" has been deleted by netting to "Debt charges".
- (b) "Debenture debt charges for school purposes" is a component of "Education", whereas it was formerly included in the expenditure item "Debt charges".

Consequently the item "Debt charges" represents debenture and other debt charges for general municipal purposes only, whereas it previously included debenture debt charges for utility and school purposes. These changes conform with the approved method of presentation whereby the expenditure item "Education" approximates the school authority requisition and "Debt charges" is confined to that for general municipal purposes. To provide comparability with the former series and thereby maintain continuity, supplementary data on debenture debt charges of utilities and schools are shown in Tables 3, 6 and 9.

The terms "revenue" and "expenditure", used in this report indicate that transfers from other levels of government are included but that transfers from other municipalities have been excluded where possible. A residual amount remains in Ontario revenue which represents duplication of expenditures reported.

Figures for revenue and expenditure are used in this presentation to conform with the annual report "Financial Statistics of Municipal Governments—Actual", Catalogue No. 68-204. Care must be taken not to compare the data in this report with the municipal segment of our annual report "Consolidated Public Finance—Federal, Provincial and Municipal Governments", Catalogue No. 68-202, where the data are presented on a "net" basis as described in that publication and where capital expenditures are included.

These statistics of "municipal" current revenue and expenditure are confined to incorporated municipalities, special areas and districts, as opposed to the broad concept of "local government" which in addition would include health units, school boards, municipally-owned utilities, etc. Exceptions

exist in that (1) school board and health unit data are included to the amount of taxation applied at the municipal level and (2) municipally-owned utilities are included to the amount of their surpluses transferred to, or deficits assumed by, municipalities. For gross "municipal" debenture debt, presented in Table 10, the local government concept is employed as it is the general practice for municipal corporations to issue debentures on behalf of school boards, health units and municipally-owned utilities, etc.

Legislation in three provinces provides, through grants, a certain measure of relief to municipal taxpayers in regards to property taxes payable by them.

In Ontario an unconditional per capita grant is payable by the Province to the municipalities to be applied solely for the benefit of persons paying taxes on residential or farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In British Columbia under the Home-owners Grant Act the Province provides tax relief for resident home-owners. The maximum amount of this grant was \$100.00 in 1965, and no grant is made when the tax payable is \$1.00 or less. The amount of the grant claimed by the home-owner on payment of his property taxes is credited by the municipality to reduce the home-owners tax account. The grant has no effect on the amount of taxes levied by the municipalities.

In Manitoba, commencing in 1965 a school tax rebate grant has been provided by provincial legislation. This rebate is the lesser of \$50.00 or 50% of the yearly school tax. As in British Columbia this rebate is applied at the time of payment of taxes and does not affect the tax levy of the municipalities.

For the purpose of determining trends, the estimates for 1964 and 1965 are presented in totals for each province alongside "actual" 1963 figures. These actual figures will appear in the more comprehensive report "Financial Statistics of Municipal Governments—Actual 1963". The 1964 and 1965 data are also presented in a form which will facilitate interprovincial comparison. This year, the Quebec Bureau of Statistics conducted a survey to procure revenue and expenditure information for the year 1965 and forwarded to the Dominion Bureau of Statistics estimated totals for inclusion in this report. Estimated debenture debt outstanding for Quebec was derived by projection of trend.

To obtain approximate uniformity in the concepts of municipal governments between provinces, estimated data of special areas, districts, boards, etc., were compiled and included in the provincial totals. In some instances the revenue and expenditure detail was not available. Consequently, some estimates were made in composite form and the combination of such items, which renders interprovincial comparison impossible except in the combined forms, are denoted by footnotes. This situation occurs in the detail of taxation as well as elsewhere and is caused by two sets of circumstances: (1) the detail was not available for each municipality but only in group totals (a form unsuitable to the estimating procedure); and (2) the required detail was not provided even in totals.

The statistics presented here are applicable to the calendar year, the exceptions being education data in three provinces and certain city data in Quebec. In both Prince Edward Island and Quebec education data have been included for the fiscal year ended June 30 of each year presented, e.g. 1963-1964 fiscal year data are included in 1963. British Columbia rural district school taxes were

extracted from the Provincial Public Accounts and Estimates for the fiscal year ending the following March 31. A few Quebec cities have fiscal years ending after December 31, but are included with those ending December 31.

As illustrated in the following summary tables of revenue and expenditure, in most instances increases occurred each year from 1961 to 1965 in all itemized classifications of current revenues and expenditures. Exceptions occurred with a slight decline in "Special assessments", and "Interest and tax penalties" for 1963 and in "Other revenue" for 1964. Although total revenues and expenditures showed a succession of increases, the rate of increase was irregular but within a narrow range and averaged almost eight per cent per year.

The percentage distribution tables illustrate the consistency of the relationship of the items of revenue and expenditure to their respective totals each year. Sources of revenue and functions of expenditure, with minor exceptions, increased at the same rate as total revenues and expenditures.

February 28, 1966.

### Current Revenue by Province, 1961-65

|                            | 1961         | 1962         | 1963 <sup>P</sup> | 1964 <sup>P</sup> | 1965 <sup>1</sup> |
|----------------------------|--------------|--------------|-------------------|-------------------|-------------------|
| millions of dollars        |              |              |                   |                   |                   |
| Newfoundland.....          | 7            | 8            | 9                 | 10                | 11                |
| Prince Edward Island ..... | 3            | 4            | 4                 | 5                 | 5                 |
| Nova Scotia .....          | 50           | 55           | 59                | 62                | 64                |
| New Brunswick .....        | 44           | 48           | 52                | 56                | 57                |
| Quebec .....               | 452          | 460          | 522               | 578               | 649               |
| Ontario .....              | 837          | 904          | 978               | 1,042             | 1,109             |
| Manitoba .....             | 96           | 104          | 110               | 115               | 122               |
| Saskatchewan .....         | 114          | 120          | 126               | 136               | 140               |
| Alberta .....              | 181          | 195          | 206               | 210               | 222               |
| British Columbia .....     | 199          | 214          | 231               | 247               | 273               |
| <b>Totals .....</b>        | <b>1,983</b> | <b>2,112</b> | <b>2,297</b>      | <b>2,461</b>      | <b>2,652</b>      |

<sup>1</sup> Estimated.

### Current Expenditure by Province, 1961-65

|                            | 1961         | 1962         | 1963 <sup>P</sup> | 1964 <sup>P</sup> | 1965 <sup>1</sup> |
|----------------------------|--------------|--------------|-------------------|-------------------|-------------------|
| millions of dollars        |              |              |                   |                   |                   |
| Newfoundland .....         | 7            | 8            | 9                 | 10                | 10                |
| Prince Edward Island ..... | 4            | 4            | 4                 | 5                 | 5                 |
| Nova Scotia .....          | 51           | 56           | 60                | 63                | 65                |
| New Brunswick .....        | 44           | 48           | 52                | 56                | 58                |
| Quebec .....               | 467          | 472          | 538               | 578               | 650               |
| Ontario .....              | 833          | 905          | 977               | 1,050             | 1,129             |
| Manitoba .....             | 94           | 103          | 110               | 116               | 121               |
| Saskatchewan .....         | 112          | 120          | 125               | 137               | 142               |
| Alberta .....              | 178          | 196          | 207               | 211               | 223               |
| British Columbia .....     | 199          | 216          | 233               | 251               | 277               |
| <b>Totals .....</b>        | <b>1,989</b> | <b>2,128</b> | <b>2,315</b>      | <b>2,477</b>      | <b>2,680</b>      |

<sup>1</sup> Estimated.



## Current Revenue, 1961 - 65

|                                   | 1961                | 1962         | 1963 <sup>P</sup> | 1964 <sup>P</sup> | 1965 <sup>1</sup> |
|-----------------------------------|---------------------|--------------|-------------------|-------------------|-------------------|
|                                   | millions of dollars |              |                   |                   |                   |
| General taxation .....            | 1,437               | 1,510        | 1,675             | 1,736             | 1,864             |
| Special assessments .....         | 102                 | 116          | 91                | 132               | 130               |
| Licences and permits .....        | 28                  | 29           | 32                | 33                | 33                |
| Interest, tax penalties etc. .... | 22                  | 26           | 22                | 23                | 22                |
| Grants .....                      | 312                 | 339          | 360               | 423               | 486               |
| Other .....                       | 82                  | 92           | 117               | 114               | 117               |
| <b>Totals</b> .....               | <b>1,983</b>        | <b>2,112</b> | <b>2,297</b>      | <b>2,461</b>      | <b>2,652</b>      |

<sup>1</sup> Estimated.

## Current Expenditure, 1961 - 65

|  | 1961                | 1962         | 1963 <sup>P</sup> | 1964 <sup>P</sup> | 1965 <sup>1</sup> |
|--|---------------------|--------------|-------------------|-------------------|-------------------|
|  | millions of dollars |              |                   |                   |                   |
| General government .....                           | 140                 | 161          | 161               | 178               | 199               |
| Protection .....                                   | 243                 | 263          | 285               | 304               | 335               |
| Public works .....                                 | 262                 | 284          | 313               | 327               | 351               |
| Sanitation .....                                   | 70                  | 74           | 65 <sup>2</sup>   | 67 <sup>2</sup>   | 74 <sup>2</sup>   |
| Health and social welfare .....                    | 148                 | 154          | 147 <sup>3</sup>  | 158 <sup>3</sup>  | 168 <sup>3</sup>  |
| Education (including debenture debt charges) ..... | 704                 | 726          | 823               | 897               | 974               |
| Debt charges .....                                 | 228                 | 250          | 264               | 281               | 296               |
| Miscellaneous .....                                | 194                 | 216          | 257               | 265               | 283               |
| <b>Totals</b> .....                                | <b>1,989</b>        | <b>2,128</b> | <b>2,315</b>      | <b>2,477</b>      | <b>2,680</b>      |

<sup>1</sup> Estimated.<sup>2</sup> "Sanitation" for Quebec included with "Public works".<sup>3</sup> "Health and social welfare" for Quebec included with "Miscellaneous".

## Percentage Distribution of Current Revenue, 1961 - 65

|                                   | 1961       | 1962       | 1963 <sup>P</sup> | 1964 <sup>P</sup> | 1965 <sup>1</sup> |
|-----------------------------------|------------|------------|-------------------|-------------------|-------------------|
| General taxation .....            | 73         | 73         | 73                | 71                | 70                |
| Special assessments .....         | 5          | 5          | 4                 | 5                 | 5                 |
| Licences and permits .....        | 1          | 1          | 1                 | 1                 | 1                 |
| Interest, tax penalties etc. .... | 1          | 1          | 1                 | 1                 | 1                 |
| Grants .....                      | 16         | 16         | 16                | 17                | 18                |
| Other .....                       | 4          | 4          | 5                 | 5                 | 5                 |
| <b>Totals</b> .....               | <b>100</b> | <b>100</b> | <b>100</b>        | <b>100</b>        | <b>100</b>        |

<sup>1</sup> Estimated.

## Percentage Distribution of Current Expenditure, 1961 - 65

|  | 1961       | 1962       | 1963 <sup>P</sup> | 1964 <sup>P</sup> | 1965 <sup>1</sup> |
|--|------------|------------|-------------------|-------------------|-------------------|
| General government .....                           | 7          | 8          | 7                 | 7                 | 8                 |
| Protection .....                                   | 12         | 12         | 12                | 12                | 12                |
| Public works .....                                 | 13         | 13         | 14                | 13                | 13                |
| Sanitation .....                                   | 4          | 3          | 3 <sup>2</sup>    | 3 <sup>2</sup>    | 3 <sup>2</sup>    |
| Health and social welfare .....                    | 7          | 7          | 6 <sup>3</sup>    | 7 <sup>3</sup>    | 6 <sup>3</sup>    |
| Education (including debenture debt charges) ..... | 35         | 35         | 36                | 36                | 36                |
| Debt charges .....                                 | 12         | 12         | 11                | 11                | 11                |
| Miscellaneous .....                                | 10         | 10         | 11                | 11                | 11                |
| <b>Totals</b> .....                                | <b>100</b> | <b>100</b> | <b>100</b>        | <b>100</b>        | <b>100</b>        |

<sup>1</sup> Estimated.<sup>2</sup> "Sanitation" for Quebec included with "Public works".<sup>3</sup> "Health and social welfare" for Quebec included with "Miscellaneous".



TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces

| No. | Items  | Newfoundland         |                          |                        | Prince Edward Island     |                          |                        |
|-----|--|----------------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|
|     |  | 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Prelimi-<br>nary | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |
|     |  | thousands of dollars |                          |                        |                          |                          |                        |
|     | Taxation:  |                      |                          |                        |                          |                          |                        |
|     | General and school:                                  |                      |                          |                        |                          |                          |                        |
| 1   | Real property .....                                  | 3,305                | 3,868                    | 4,008                  | 2,722                    | 2,997                    | 3,300                  |
| 2   | Personal property .....                              | 4                    | 4                        | 4                      | 156                      | 265                      | 266                    |
| 3   | Business .....                                       | 1,252                | 1,350                    | 1,417                  | 396                      | 347                      | 350                    |
| 4   | Other .....  | 1,148                | 1,547                    | 1,347                  | 135                      | 154                      | 162                    |
| 5   | <b>Total general and school taxation .....</b>       | <b>5,709</b>         | <b>6,769</b>             | <b>6,776</b>           | <b>3,409</b>             | <b>3,763</b>             | <b>4,078</b>           |
| 6   | Special assessments (owner's share) and charges      | 69                   | 74                       | 66                     | 79                       | 57                       | 58                     |
| 7   | <b>Total taxation .....</b>                          | <b>5,778</b>         | <b>6,843</b>             | <b>6,842</b>           | <b>3,488</b>             | <b>3,820</b>             | <b>4,136</b>           |
| 8   | Licences and permits .....                           | 190                  | 193                      | 216                    | 59                       | 65                       | 66                     |
| 9   | Interest, tax penalties, etc. ....                   | 8                    | 16                       | 6                      | 7                        | 7                        | 7                      |
|     | Contributions, grants and subsidies:                 |                      |                          |                        |                          |                          |                        |
|     | Governments:   |                      |                          |                        |                          |                          |                        |
| 10  | Dominion .....                                       | 173                  | 190                      | 182                    | 86                       | 91                       | 91                     |
| 11  | Provincial .....                                     | 1,785                | 2,177                    | 2,236                  | 425                      | 455                      | 479                    |
| 12  | Other municipal .....                                | —                    | —                        | —                      | —                        | —                        | —                      |
|     | Government enterprises:                              |                      |                          |                        |                          |                          |                        |
| 13  | Dominion .....                                       | 7                    | 10                       | 30                     | 2                        | 2                        | 2                      |
| 14  | Provincial .....                                     | —                    | —                        | —                      | —                        | —                        | —                      |
| 15  | Own and/or other municipal .....                     | 104                  | 96                       | 100                    | 90                       | 131                      | 133                    |
| 16  | Other contributions .....                            | 539                  | 571                      | 499                    | 1                        | 1                        | 1                      |
| 17  | <b>Total contributions, grants and subsidies ...</b> | <b>2,608</b>         | <b>3,044</b>             | <b>3,047</b>           | <b>604</b>               | <b>680</b>               | <b>706</b>             |
| 18  | Miscellaneous revenue .....                          | 536                  | 486                      | 487                    | 82                       | 78                       | 84                     |
| 19  | <b>Total current revenue .....</b>                   | <b>9,120</b>         | <b>10,582</b>            | <b>10,598</b>          | <b>4,240</b>             | <b>4,650</b>             | <b>4,999</b>           |

<sup>1</sup> In 1963 "Real property" includes special taxes on property for snow removal, maintenance of roads in winter, waste removal, local improvements, water and sewer. In 1964 and 1965, these taxes are included in "Special assessments (owner's share) and charges".

TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces

| Nova Scotia          |                          |                        | New Brunswick            |                          |                        | Quebec                   |                        |                        | No. |
|----------------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|--------------------------|------------------------|------------------------|-----|
| 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Prelimi-<br>nary | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                          |                          |                        |                          |                        |                        |     |
| 34,443               | 36,427                   | 38,350                 | 25,050                   | 26,754                   | 27,748                 | 313,474 <sup>1</sup>     | 329,692                | 369,771                | 1   |
| 7,263                | 7,377                    | 7,467                  | 5,956                    | 6,378                    | 6,670                  | ...                      | ...                    | ...                    | 2   |
| 1,841                | 1,817                    | 1,857                  | 1,929                    | 2,024                    | 1,714                  | 28,420                   | 30,700                 | 33,974                 | 3   |
| 1,803                | 1,898                    | 1,805                  | 3,633                    | 3,723                    | 3,845                  | 70,326                   | 26,863 <sup>2</sup>    | 12,558                 | 4   |
| 45,350               | 47,519                   | 49,479                 | 36,568                   | 38,879                   | 39,977                 | 412,220                  | 387,255                | 416,303                | 5   |
| 629                  | 600                      | 540                    | 188                      | 184                      | 184                    | 30,765                   | 69,025 <sup>1</sup>    | 66,789 <sup>1</sup>    | 6   |
| 45,979               | 48,119                   | 50,019                 | 36,756                   | 39,063                   | 40,161                 | 442,985                  | 456,280                | 483,092                | 7   |
| 441                  | 564                      | 515                    | 344                      | 339                      | 319                    | 7,473                    | 7,857                  | 7,536                  | 8   |
| 616                  | 750                      | 690                    | 416                      | 429                      | 409                    | 2,511                    | 2,700                  | 2,800                  | 9   |
| 2,660                | 2,693                    | 2,685                  | 2,938                    | 3,098                    | 3,263                  | 4,181                    | ..                     | ..                     | 10  |
| 6,850                | 6,926                    | 7,025                  | 9,867                    | 10,737                   | 10,814                 | 22,759                   | ..                     | ..                     | 11  |
| —                    | —                        | —                      | —                        | —                        | —                      | —                        | ..                     | ..                     | 12  |
| 546                  | 473                      | 751                    | 125                      | 119                      | 119                    | 6,726                    | ..                     | ..                     | 13  |
| 319                  | 257                      | 259                    | 79                       | 78                       | 77                     | —                        | ..                     | ..                     | 14  |
| 439                  | 434                      | 425                    | 517                      | 697                      | 710                    | ..                       | ..                     | ..                     | 15  |
| 439                  | 487                      | 419                    | 46                       | 193                      | 120                    | 3,542                    | ..                     | ..                     | 16  |
| 11,253               | 11,270                   | 11,564                 | 13,572                   | 14,922                   | 15,103                 | 37,208                   | 83,113                 | 127,729                | 17  |
| 1,255                | 1,429                    | 1,657                  | 822                      | 927                      | 1,131                  | 31,689                   | 28,170                 | 28,298                 | 18  |
| 59,544               | 62,132                   | 64,445                 | 51,910                   | 55,680                   | 57,123                 | 521,866                  | 578,120                | 649,455                | 19  |

<sup>2</sup> "Other" includes Sales tax of an undisclosed amount up to April 25, 1964 when Provincial administration of Sales tax came into effect.

TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces — Concluded

| No. | Items  | Ontario              |                          |                        | Manitoba       |                          |                        |
|-----|--|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|
|     |  | 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Actual | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |
|     |  | thousands of dollars |                          |                        |                |                          |                        |
|     | Taxation:  |                      |                          |                        |                |                          |                        |
|     | General and school:                                  |                      |                          |                        |                |                          |                        |
| 1   | Real property .....                                  | 721,649              | 778,819                  | 836,790                | 73,727         | 77,958                   | 82,593                 |
| 2   | Personal property .....                              | ...                  | ...                      | ...                    | 4              | 4                        | 4                      |
| 3   | Business .....                                       | 3                    | 3                        | 3                      | 6,339          | 6,651                    | 7,055                  |
| 4   | Other .....  | 82                   | 49                       | 35                     | 562            | 577                      | 587                    |
| 5   | <b>Total general and school taxation .....</b>       | <b>721,731</b>       | <b>778,868</b>           | <b>836,825</b>         | <b>80,628</b>  | <b>85,186</b>            | <b>90,235</b>          |
| 6   | Special assessments (owner's share) and charges      | 22,268               | 23,191                   | 23,452                 | 7,912          | 8,023                    | 8,264                  |
| 7   | <b>Total taxation .....</b>                          | <b>743,999</b>       | <b>802,059</b>           | <b>860,277</b>         | <b>88,540</b>  | <b>93,209</b>            | <b>98,499</b>          |
| 8   | Licences and permits .....                           | 8,150                | 8,948                    | 8,787                  | 1,798          | 1,858                    | 1,838                  |
| 9   | Interest, tax penalties, etc. ....                   | 9,620                | 10,206                   | 9,630                  | 1,829          | 1,870                    | 1,817                  |
|     | Contributions, grants and subsidies:                 |                      |                          |                        |                |                          |                        |
|     | Governments:   |                      |                          |                        |                |                          |                        |
| 10  | Dominion .....                                       | 15,207               | 16,249                   | 16,977                 | 2,076          | 2,250                    | 2,371                  |
| 11  | Provincial .....                                     | 142,492              | 146,680                  | 155,646                | 8,816          | 8,471                    | 9,708                  |
| 12  | Other municipal .....                                | 3,290                | 3,292                    | 3,185                  | —              | —                        | —                      |
|     | Government enterprises:                              |                      |                          |                        |                |                          |                        |
| 13  | Dominion .....                                       | 2,698                | 2,937                    | 2,823                  | 536            | 174                      | 167                    |
| 14  | Provincial .....                                     | 5,149                | 4,227                    | 4,424                  | 774            | 905                      | 832                    |
| 15  | Own and/or other municipal .....                     | 1,723                | 2,086                    | 2,017                  | 1,717          | 1,818                    | 1,889                  |
| 16  | Other contributions .....                            | 669                  | 499                      | 947                    | 653            | 781                      | 797                    |
| 17  | <b>Total contributions, grants and subsidies....</b> | <b>171,228</b>       | <b>175,970</b>           | <b>186,019</b>         | <b>14,572</b>  | <b>14,399</b>            | <b>15,764</b>          |
| 18  | Miscellaneous revenue .....                          | 44,651               | 44,364                   | 43,762                 | 3,082          | 4,082                    | 4,174                  |
| 19  | <b>Total current revenue .....</b>                   | <b>977,648</b>       | <b>1,041,547</b>         | <b>1,108,475</b>       | <b>109,821</b> | <b>115,418</b>           | <b>122,092</b>         |

3 "Business tax" included in "Real property tax".

TABLE 1. Current Revenue 1963, 1964 and 1965, by Provinces — Concluded

| Saskatchewan         |                          |                        | Alberta        |                          |                        | British Columbia |                          |                        | No. |
|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|------------------|--------------------------|------------------------|-----|
| 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Actual | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Actual   | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                |                          |                        |                  |                          |                        |     |
| 86,967               | 91,604                   | 96,688                 | 122,840        | 123,595                  | 131,880                | 146,506          | 159,914                  | 177,292                | 1   |
| ...                  | ...                      | ...                    | ...            | ...                      | ...                    | ...              | ...                      | ...                    | 2   |
| 3                    | 3                        | 3                      | 7,774          | 8,091                    | 8,610                  | 3,782            | 3,903                    | 4,456                  | 3   |
| 1,400                | 1,004                    | 1,024                  | —              | —                        | —                      | 17               | 9                        | 12                     | 4   |
| 88,367               | 92,608                   | 97,712                 | 130,614        | 131,686                  | 140,490                | 150,305          | 163,826                  | 181,760                | 5   |
| 5,265                | 5,450                    | 5,665                  | 12,559         | 12,257                   | 11,919                 | 11,261           | 12,671                   | 13,590                 | 6   |
| 93,632               | 98,058                   | 103,377                | 143,173        | 143,943                  | 152,409                | 161,566          | 176,497                  | 195,350                | 7   |
| 2,626                | 2,468                    | 2,686                  | 3,762          | 3,570                    | 3,599                  | 7,007            | 7,548                    | 7,661                  | 8   |
| 1,768                | 1,854                    | 1,762                  | 2,199          | 2,295                    | 2,193                  | 2,876            | 2,842                    | 2,649                  | 9   |
| 960                  | ..                       | ..                     | 2,811          | 3,019                    | 3,084                  | 2,163            | 2,362                    | 2,485                  | 10  |
| 12,976               | ..                       | ..                     | 24,843         | 26,932                   | 27,822                 | 35,084           | 35,509                   | 41,258                 | 11  |
| —                    | ..                       | ..                     | —              | —                        | —                      | —                | —                        | —                      | 12  |
| 1,341                | ..                       | ..                     | —              | —                        | —                      | 515              | 492                      | 505                    | 13  |
| 947                  | ..                       | ..                     | 2,291          | 2,184                    | 2,191                  | 1,868            | 1,890                    | 1,920                  | 14  |
| 5,485                | ..                       | ..                     | 13,096         | 13,497                   | 14,478                 | 2,928            | 3,051                    | 2,959                  | 15  |
| 894                  | ..                       | ..                     | 102            | 132                      | 125                    | 844              | 1,326                    | 948                    | 16  |
| 22,603               | 28,709                   | 27,837                 | 43,143         | 45,764                   | 47,700                 | 43,402           | 44,630                   | 50,075                 | 17  |
| 5,050                | 4,686                    | 4,801                  | 14,137         | 14,297                   | 15,992                 | 15,873           | 15,836                   | 17,211                 | 18  |
| 125,679              | 135,775                  | 140,463                | 206,414        | 209,869                  | 221,893                | 230,724          | 247,353                  | 272,946                | 19  |

\* "Personal property tax" included in "Real property tax".



TABLE 2. Current Expenditure 1963, 1964 and 1965, by Provinces

| No. | Items   | Newfoundland         |                          |                        | Prince Edward Island     |                          |                        |
|-----|---|----------------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|
|     |   | 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Prelimi-<br>nary | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |
|     |   | thousands of dollars |                          |                        |                          |                          |                        |
| 1   | General government .....  | 1,011                | 1,477                    | 1,749                  | 279                      | 281                      | 299                    |
| 2   | Protection to persons and property .....                              | 595                  | 790                      | 889                    | 457                      | 511                      | 52                     |
| 3   | Public works .....  | 2,160                | 2,275                    | 2,180                  | 401                      | 417                      | 427                    |
| 4   | Sanitation and waste removal .....                                    | 883                  | 1,002                    | 1,029                  | 33                       | 103                      | 110                    |
| 5   | Health .....  | 10                   | 10                       | 14                     | 5                        | 2                        | 2                      |
| 6   | Social welfare .....  | 2                    | 15                       | 4                      | 84                       | 53                       | 61                     |
| 7   | Education (including debt charges) .....                              | 389                  | 400                      | 450                    | 2,149                    | 2,250                    | 2,350                  |
| 8   | Recreation and community services .....                               | 214                  | 263                      | 286                    | 74                       | 90                       | 82                     |
|     | Debt charges: <sup>3</sup>  |                      |                          |                        |                          |                          |                        |
| 9   | Debenture .....   | 723                  | 752                      | 781                    | 513                      | 620                      | 727                    |
| 10  | Other .....   | 351                  | 522                      | 609                    | 71                       | 73                       | 87                     |
| 11  | Utilities and other municipal enterprises (deficits and levies) ..... | 431                  | 460                      | 510                    | 35                       | 35                       | 35                     |
| 12  | Provision for reserves .....  | 123                  | 105                      | 123                    | 98                       | 71                       | 63                     |
| 13  | Contributions to Capital and Loan Fund .....                          | 2,191                | 1,805                    | 1,679                  | 46                       | 46                       | 47                     |
| 14  | Joint or special expenditures .....                                   | —                    | —                        | —                      | —                        | —                        | —                      |
| 15  | Miscellaneous expenditures .....                                      | 177                  | 199                      | 145                    | 19                       | 59                       | 75                     |
| 16  | <b>Total current expenditure .....</b>                                | <b>9,260</b>         | <b>10,075</b>            | <b>10,448</b>          | <b>4,264</b>             | <b>4,611</b>             | <b>4,886</b>           |
|     |   | Ontario              |                          |                        | Manitoba                 |                          |                        |
|     |   | 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Actual           | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |
|     |   | thousands of dollars |                          |                        |                          |                          |                        |
| 17  | General government .....  | 59,690               | 64,475                   | 74,955                 | 8,150                    | 8,266                    | 8,669                  |
| 18  | Protection to persons and property .....                              | 119,814              | 131,573                  | 144,273                | 12,700                   | 13,575                   | 14,260                 |
| 19  | Public works .....  | 135,004              | 142,878                  | 156,187                | 15,674                   | 16,784                   | 16,302                 |
| 20  | Sanitation and waste removal .....                                    | 42,938               | 44,297                   | 48,874                 | 3,348                    | 3,337                    | 3,433                  |
| 21  | Health .....  | 17,331               | 19,553                   | 21,753                 | 2,101                    | 2,021                    | 2,092                  |
| 22  | Social welfare .....  | 56,215               | 62,408                   | 65,315                 | 4,827                    | 4,401                    | 4,490                  |
| 23  | Education (including debt charges) .....                              | 343,271              | 369,902                  | 387,986                | 40,821                   | 42,290                   | 44,181                 |
| 24  | Recreation and community services .....                               | 37,103               | 39,883                   | 43,394                 | 3,712                    | 4,753                    | 5,188                  |
|     | Debt charges: <sup>3</sup>  |                      |                          |                        |                          |                          |                        |
| 25  | Debenture .....   | 92,825               | 100,320                  | 109,956                | 9,023                    | 10,255                   | 11,600                 |
| 26  | Other .....   | 12,918               | 12,700                   | 12,344                 | 436                      | 508                      | 423                    |
| 27  | Utilities and other municipal enterprises (deficits and levies) ..... | 15,134               | 14,387                   | 14,840                 | 2,142                    | 2,421                    | 2,826                  |
| 28  | Provision for reserves .....  | 10,271               | 11,624                   | 11,918                 | 2,435                    | 2,824                    | 3,042                  |
| 29  | Contributions to Capital and Loan Fund .....                          | 19,081               | 20,148                   | 22,883                 | 2,827                    | 2,748                    | 2,969                  |
| 30  | Joint or special expenditures .....                                   | 3,859                | 4,729                    | 3,074                  | 267                      | 255                      | 255                    |
| 31  | Miscellaneous expenditures .....                                      | 11,750               | 11,364                   | 11,513                 | 1,058                    | 1,407                    | 1,517                  |
| 32  | <b>Total current expenditure .....</b>                                | <b>977,204</b>       | <b>1,050,241</b>         | <b>1,129,265</b>       | <b>109,521</b>           | <b>115,845</b>           | <b>121,247</b>         |

<sup>1</sup> "Sanitation and waste removal" included in "Public works" in Quebec.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 2. Current Expenditure 1963, 1964 and 1965, by Provinces

| Nova Scotia          |                          |                        | New Brunswick  |                          |                        | Quebec                   |                          |                        | No. |
|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|-----|
| 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Actual | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Prelimi-<br>nary | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                |                          |                        |                          |                          |                        |     |
| 3,760                | 4,139                    | 4,242                  | 3,334          | 3,623                    | 3,738                  | 52,674                   | 62,688                   | 69,918                 | 1   |
| 7,329                | 7,878                    | 8,198                  | 5,297          | 5,530                    | 5,871                  | 75,533                   | 77,646                   | 88,916                 | 2   |
| 2,927                | 3,205                    | 3,096                  | 3,377          | 3,353                    | 3,343                  | 84,564                   | 85,717                   | 94,404                 | 3   |
| 1,255                | 1,363                    | 1,444                  | 776            | 884                      | 907                    | 1                        | 1                        | 1                      | 4   |
| 3,301                | 3,607                    | 3,541                  | 971            | 1,086                    | 1,063                  | 2                        | 2                        | 2                      | 5   |
| 3,336                | 3,685                    | 3,663                  | 4,195          | 3,977                    | 3,931                  | 2                        | 2                        | 2                      | 6   |
| 26,157               | 27,931                   | 28,783                 | 70,374         | 27,215                   | 29,228                 | 190,398                  | 219,000                  | 252,000                | 7   |
| 933                  | 1,146                    | 1,337                  | 1,068          | 1,167                    | 1,277                  | 18,015                   | 19,593                   | 24,274                 | 8   |
| 5,190                | 5,378                    | 6,060                  | 4,402          | 4,818                    | 5,006                  | 66,754                   | 75,150                   | 74,600                 | 9   |
| 1,395                | 1,290                    | 1,198                  | 752            | 692                      | 802                    | 4,128                    |                          | 2                      | 10  |
| 61                   | 89                       | 91                     | 420            | 392                      | 333                    | 2                        |                          | 2                      | 11  |
| 1,530                | 1,275                    | 955                    | 780            | 769                      | 788                    | 2                        | 2                        | 2                      | 12  |
| 2,114                | 1,577                    | 1,367                  | 378            | 416                      | 296                    | 28,120                   | 20,068                   | 23,673                 | 13  |
| —                    | —                        | —                      | —              | —                        | —                      | —                        | —                        | —                      | 14  |
| 614                  | 753                      | 814                    | 1,440          | 1,668                    | 1,510                  | 18,016                   | 17,674                   | 22,385                 | 15  |
| 59,902               | 63,316                   | 64,789                 | 52,196         | 55,590                   | 58,093                 | 538,202                  | 577,536                  | 650,170                | 16  |
| Saskatchewan         |                          |                        | Alberta        |                          |                        | British Columbia         |                          |                        |     |
| 1963<br>Actual       | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Actual | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated | 1963<br>Actual           | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                |                          |                        |                          |                          |                        |     |
| 7,706                | 8,320                    | 8,676                  | 12,547         | 11,454                   | 11,723                 | 12,100                   | 13,243                   | 15,046                 | 17  |
| 9,328                | 10,112                   | 10,748                 | 22,878         | 23,964                   | 25,429                 | 30,637                   | 32,857                   | 35,704                 | 18  |
| 23,898               | 26,850                   | 26,589                 | 27,566         | 27,481                   | 28,535                 | 17,071                   | 18,388                   | 19,443                 | 19  |
| 2,999                | 3,047                    | 3,156                  | 6,487          | 6,515                    | 7,067                  | 6,348                    | 6,456                    | 7,497                  | 20  |
| 3,655                | 3,555                    | 3,696                  | 11,408         | 11,973                   | 12,777                 | 3,018                    | 3,416                    | 3,577                  | 21  |
| 7,032                | 6,968                    | 7,309                  | 5,276          | 5,424                    | 6,732                  | 24,471                   | 25,549                   | 27,699                 | 22  |
| 47,839               | 50,921                   | 55,245                 | 70,364         | 72,165                   | 76,877                 | 76,322                   | 84,540                   | 97,201                 | 23  |
| 4,423                | 4,731                    | 4,359                  | 8,083          | 8,822                    | 9,651                  | 11,087                   | 12,167                   | 13,997                 | 24  |
| 6,786                | 7,379                    | 7,916                  | 24,728         | 25,706                   | 26,442                 | 30,714                   | 32,334                   | 34,049                 | 25  |
| 436                  | 590                      | 963                    | 601            | 519                      | 609                    | 1,231                    | 1,262                    | 1,554                  | 26  |
| 3,157                | 3,758                    | 3,730                  | 3,296          | 3,188                    | 3,183                  | 2,696                    | 2,643                    | 2,263                  | 27  |
| 2,455                | 2,910                    | 1,212                  | 2,778          | 2,911                    | 2,760                  | 5,021                    | 5,380                    | 4,270                  | 28  |
| 3,799                | 5,499                    | 5,085                  | 6,750          | 6,683                    | 7,227                  | 10,495                   | 11,796                   | 12,515                 | 29  |
| —                    | —                        | —                      | 148            | 144                      | 162                    | —                        | —                        | —                      | 30  |
| 1,891                | 2,428                    | 2,732                  | 3,697          | 3,746                    | 3,748                  | 1,286                    | 1,494                    | 1,719                  | 31  |
| 125,404              | 137,068                  | 141,416                | 206,617        | 210,695                  | 222,922                | 232,497                  | 251,525                  | 276,534                | 32  |

<sup>3</sup> See introduction for explanation.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities,  
1963, 1964 and 1965, by Provinces**

| No. | Items   | Newfoundland         |                        |                        | Prince Edward Island     |                        |                        |
|-----|---|----------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|
|     |   | 1963<br>Actual       | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated |
|     |   | thousands of dollars |                        |                        |                          |                        |                        |
| 1   | General <sup>1</sup> .....                    | 723                  | 752                    | 781                    | 513                      | 620                    | 727                    |
| 2   | School .....                                  | ...                  | ...                    | ...                    | ..                       | ..                     | ..                     |
| 3   | Utility .....                                 | 919                  | 979                    | 1,039                  | 161                      | 177                    | 193                    |
| 4   | <b>Totals</b> .....                           | <b>1,642</b>         | <b>1,731</b>           | <b>1,820</b>           | <b>674</b>               | <b>797</b>             | <b>920</b>             |
| 5   | Principal and sinking fund requirements ..... | 663                  | 841                    | 884                    | 318                      | 383                    | 448                    |
| 6   | Interest .....                                | 979                  | 890                    | 936                    | 356                      | 414                    | 472                    |
|     |   | Ontario              |                        |                        | Manitoba                 |                        |                        |
|     |   | 1963<br>Actual       | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated | 1963<br>Actual           | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated |
|     |   | thousands of dollars |                        |                        |                          |                        |                        |
| 7   | General <sup>1</sup> .....                    | 92,825               | 100,320                | 109,956                | 9,023                    | 10,255                 | 11,600                 |
| 8   | School .....                                  | 74,648               | 79,253                 | 85,800                 | 7,600                    | 8,159                  | 8,718                  |
| 9   | Utility .....                                 | 38,004               | 40,825                 | 42,188                 | 7,341                    | 7,866                  | 8,515                  |
| 10  | <b>Totals</b> .....                           | <b>205,477</b>       | <b>220,398</b>         | <b>237,944</b>         | <b>23,964</b>            | <b>26,280</b>          | <b>28,833</b>          |
| 11  | Principal and sinking fund requirements ..... | 121,962              | 130,000                | 137,757                | 12,986                   | 13,988                 | 15,411                 |
| 12  | Interest .....                                | 83,515               | 90,398                 | 100,187                | 10,978                   | 12,292                 | 13,422                 |

<sup>1</sup> As per Table 2, items 9 and 25.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities  
1963, 1964 and 1965, by Provinces**

| Nova Scotia          |                        |                        | New Brunswick  |                        |                        | Quebec                   |                        |                        | No. |
|----------------------|------------------------|------------------------|----------------|------------------------|------------------------|--------------------------|------------------------|------------------------|-----|
| 1963<br>Actual       | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated | 1963<br>Actual | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated | 1963<br>Prelimi-<br>nary | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated |     |
| thousands of dollars |                        |                        |                |                        |                        |                          |                        |                        |     |
| 5,190                | 5,378                  | 6,060                  | 4,402          | 4,818                  | 5,006                  | 66,754                   | ..                     | ..                     | 1   |
| 5,861                | 6,270                  | 6,378                  | 3,644          | 3,838                  | 4,051                  | ..                       | ..                     | ..                     | 2   |
| 1,487                | 1,500                  | 1,550                  | 1,437          | 1,463                  | 1,584                  | 42,434                   | ..                     | ..                     | 3   |
| 12,538               | 13,148                 | 13,988                 | 9,483          | 10,119                 | 10,641                 | 109,188                  | ..                     | ..                     | 4   |
| 7,229                | 7,275                  | 8,053                  | 4,885          | 5,461                  | 5,722                  | 55,035                   | ..                     | ..                     | 5   |
| 5,309                | 5,873                  | 5,935                  | 4,598          | 4,658                  | 4,919                  | 54,153                   | ..                     | ..                     | 6   |
| Saskatchewan         |                        |                        | Alberta        |                        |                        | British Columbia         |                        |                        |     |
| 1963<br>Actual       | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated | 1963<br>Actual | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated | 1963<br>Actual           | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated |     |
| thousands of dollars |                        |                        |                |                        |                        |                          |                        |                        |     |
| 6,786                | 7,379                  | 7,916                  | 24,728         | 25,706                 | 26,442                 | 30,714                   | 32,334                 | 34,049                 | 7   |
| 6,366                | 6,776                  | 7,212                  | 15,233         | 15,623                 | 16,689                 | 20,244                   | 21,797                 | 23,469                 | 8   |
| 4,966                | 5,173                  | 5,253                  | 9,569          | 10,214                 | 10,557                 | 5,126                    | 5,435                  | 5,738                  | 9   |
| 18,118               | 19,328                 | 20,381                 | 49,530         | 51,543                 | 53,688                 | 56,084                   | 59,566                 | 63,256                 | 10  |
| 8,701                | 9,358                  | 9,952                  | 27,763         | 28,729                 | 29,499                 | 30,189                   | 32,083                 | 35,491                 | 11  |
| 9,417                | 9,970                  | 10,429                 | 21,767         | 22,814                 | 24,189                 | 25,895                   | 27,483                 | 27,765                 | 12  |



TABLE 4. Current Revenue (Preliminary) 1964, by Provinces

| No. | Items  | New-found-land       | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|--|----------------------|----------------------|---------------|---------------|
|     |  | thousands of dollars |                      |               |               |
|     | Taxation:  |                      |                      |               |               |
|     | General and school:                                    |                      |                      |               |               |
| 1   | Real property .....                                    | 3,868                | 2,997                | 36,427        | 26,754        |
| 2   | Personal property .....                                | 4                    | 265                  | 7,377         | 6,378         |
| 3   | Business .....   | 1,350                | 347                  | 1,817         | 2,024         |
| 4   | Other .....  | 1,547                | 154                  | 1,898         | 3,723         |
| 5   | <b>Total general and school taxation .....</b>         | <b>6,769</b>         | <b>3,763</b>         | <b>47,519</b> | <b>38,879</b> |
| 6   | Special assessments (owner's share) and charges .....  | 74                   | 57                   | 600           | 184           |
| 7   | <b>Total taxation .....</b>                            | <b>6,843</b>         | <b>3,820</b>         | <b>48,119</b> | <b>39,063</b> |
| 8   | Licenses and permits .....                             | 193                  | 65                   | 564           | 339           |
| 9   | Interest, tax penalties, etc. ....                     | 16                   | 7                    | 750           | 429           |
|     | Contributions, grants and subsidies:                   |                      |                      |               |               |
|     | Governments:   |                      |                      |               |               |
| 10  | Dominion .....   | 190                  | 91                   | 2,693         | 3,098         |
| 11  | Provincial .....                                       | 2,177                | 455                  | 6,926         | 10,737        |
| 12  | Other municipal .....                                  | —                    | —                    | —             | —             |
|     | Government enterprises:                                |                      |                      |               |               |
| 13  | Dominion .....   | 10                   | 2                    | 473           | 119           |
| 14  | Provincial .....                                       | —                    | —                    | 257           | 78            |
| 15  | Own and/or other municipal .....                       | 96                   | 131                  | 434           | 697           |
| 16  | Other contributions .....                              | 571                  | 1                    | 487           | 193           |
| 17  | <b>Total contributions, grants and subsidies .....</b> | <b>3,044</b>         | <b>680</b>           | <b>11,270</b> | <b>14,922</b> |
| 18  | Miscellaneous revenue .....                            | 486                  | 78                   | 1,429         | 927           |
| 19  | <b>Total current revenue .....</b>                     | <b>10,582</b>        | <b>4,650</b>         | <b>66,132</b> | <b>55,680</b> |

<sup>1</sup> Figures for Quebec are estimated.<sup>2</sup> "Business tax" included with "Real property tax".<sup>3</sup> "Personal property tax" included in "Real property tax".

TABLE 4. Current Revenue (Preliminary) 1964, by Provinces

| Quebec <sup>1</sup>  | Ontario      | Manitoba     | Saskat-<br>chewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|--------------|--------------|-------------------|---------|---------------------|-----------|-----|
| thousands of dollars |              |              |                   |         |                     |           |     |
| 329,692              | 778,819      | 77,958       | 91,604            | 123,595 | 159,914             | 1,631,628 | 1   |
| ...                  | ...          | <sup>3</sup> | ...               | ...     | ...                 | 14,024    | 2   |
| 30,700               | <sup>2</sup> | 6,651        | <sup>2</sup>      | 8,091   | 3,903               | 54,883    | 3   |
| 26,863 <sup>4</sup>  | 49           | 577          | 1,004             | —       | 9                   | 35,824    | 4   |
| 387,255              | 778,868      | 85,186       | 92,608            | 131,686 | 163,826             | 1,736,359 | 5   |
| 69,025 <sup>5</sup>  | 23,191       | 8,023        | 5,450             | 12,257  | 12,671              | 131,532   | 6   |
| 456,280              | 802,059      | 93,209       | 98,058            | 143,943 | 176,497             | 1,867,891 | 7   |
| 7,857                | 8,948        | 1,858        | 2,468             | 3,570   | 7,548               | 33,410    | 8   |
| 2,700                | 10,206       | 1,870        | 1,854             | 2,295   | 2,842               | 22,969    | 9   |
| ..                   | 16,249       | 2,250        | ..                | 3,019   | 2,362               | ..        | 10  |
| ..                   | 146,680      | 8,471        | ..                | 26,932  | 35,509              | ..        | 11  |
| ..                   | 3,292        | —            | ..                | —       | —                   | ..        | 12  |
| ..                   | 2,937        | 174          | ..                | —       | 492                 | ..        | 13  |
| ..                   | 4,227        | 905          | ..                | 2,184   | 1,890               | ..        | 14  |
| ..                   | 2,086        | 1,818        | ..                | 13,497  | 3,051               | ..        | 15  |
| ..                   | 499          | 781          | ..                | 132     | 1,326               | ..        | 16  |
| 83,113               | 175,970      | 14,399       | 28,709            | 45,764  | 44,630              | 422,501   | 17  |
| 28,170               | 44,364       | 4,082        | 4,686             | 14,297  | 15,836              | 114,355   | 18  |
| 578,120              | 1,041,547    | 115,418      | 135,775           | 209,869 | 247,353             | 2,461,126 | 19  |

<sup>4</sup> See Table 1, footnote 2.<sup>5</sup> See Table 1, footnote 1.

TABLE 5. Current Expenditure (Preliminary) 1964, by Provinces

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General government .....  | 1,477          | 281                  | 4,139         | 3,623         |
| 2                    | Protection to persons and property .....                              | 790            | 511                  | 7,878         | 5,530         |
| 3                    | Public works .....  | 2,275          | 417                  | 3,205         | 3,353         |
| 4                    | Sanitation and waste removal .....                                    | 1,002          | 103                  | 1,363         | 884           |
| 5                    | Health .....  | 10             | 2                    | 3,607         | 1,086         |
| 6                    | Social welfare .....  | 15             | 53                   | 3,685         | 3,977         |
| 7                    | Education (including debt charges) .....                              | 400            | 2,250                | 27,931        | 27,215        |
| 8                    | Recreation and community services .....                               | 263            | 90                   | 1,146         | 1,167         |
|                      | Debt charges: <sup>4</sup>  |                |                      |               |               |
| 9                    | Debenture .....   | 752            | 620                  | 5,378         | 4,818         |
| 10                   | Other .....   | 522            | 73                   | 1,290         | 692           |
| 11                   | Utilities and other municipal enterprises (deficits and levies) ..... | 460            | 35                   | 89            | 392           |
| 12                   | Provision for reserves .....  | 105            | 71                   | 1,275         | 769           |
| 13                   | Contributions to Capital and Loan Fund .....                          | 1,805          | 46                   | 1,577         | 416           |
| 14                   | Joint or special expenditures .....                                   | —              | —                    | —             | —             |
| 15                   | Miscellaneous expenditures .....                                      | 199            | 59                   | 753           | 1,668         |
| 16                   | <b>Total current expenditure .....</b>                                | <b>10,075</b>  | <b>4,611</b>         | <b>63,316</b> | <b>55,590</b> |

<sup>1</sup> Figures for Quebec are estimated.<sup>2</sup> "Sanitation and waste removal" included in "Public works", in Quebec.<sup>3</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1964, by Provinces

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General <sup>1</sup> .....                    | 752            | 620                  | 5,378         | 4,818         |
| 2                    | School .....                                  | ..             | ..                   | 6,270         | 3,838         |
| 3                    | Utility .....                                 | 979            | 177                  | 1,500         | 1,463         |
| 4                    | <b>Totals .....</b>                           | <b>1,731</b>   | <b>797</b>           | <b>13,148</b> | <b>10,119</b> |
| 5                    | Principal and sinking fund requirements ..... | 841            | 383                  | 7,275         | 5,461         |
| 6                    | Interest .....                                | 890            | 414                  | 5,873         | 4,658         |

<sup>1</sup> As per Table 5, item 9.

**TABLE 5. Current Expenditure (Preliminary) 1964, by Provinces**

| Quebec <sup>1</sup>  | Ontario          | Manitoba       | Saskat-<br>chewan | Alberta        | British<br>Columbia | Total            | No.       |
|----------------------|------------------|----------------|-------------------|----------------|---------------------|------------------|-----------|
| thousands of dollars |                  |                |                   |                |                     |                  |           |
| 62,688               | 64,475           | 8,266          | 8,320             | 11,454         | 13,243              | 177,966          | 1         |
| 77,646               | 131,573          | 13,575         | 10,112            | 23,964         | 32,857              | 304,436          | 2         |
| 85,717               | 142,878          | 16,784         | 26,850            | 27,481         | 18,388              | 327,348          | 3         |
| <sup>2</sup>         | 44,297           | 3,337          | 3,047             | 6,515          | 6,456               | 67,004           | 4         |
| <sup>3</sup>         | 19,553           | 2,021          | 3,555             | 11,973         | 3,416               | 45,223           | 5         |
| <sup>3</sup>         | 62,408           | 4,401          | 6,968             | 5,424          | 25,549              | 112,480          | 6         |
| 219,000              | 369,902          | 42,290         | 50,921            | 72,165         | 84,540              | 896,614          | 7         |
| 19,593               | 39,883           | 4,753          | 4,731             | 8,822          | 12,167              | 92,615           | 8         |
| 75,150               | 100,320          | 10,255         | 7,379             | 25,706         | 32,334              | 262,712          | 9         |
| <sup>5</sup>         | 12,700           | 508            | 590               | 519            | 1,262               | 18,156           | 10        |
| <sup>3</sup>         | 14,387           | 2,421          | 3,758             | 3,188          | 2,643               | 27,373           | 11        |
| <sup>3</sup>         | 11,624           | 2,824          | 2,910             | 2,911          | 5,380               | 27,869           | 12        |
| 20,068               | 20,148           | 2,748          | 5,499             | 6,683          | 11,796              | 70,786           | 13        |
| —                    | 4,729            | 255            | —                 | 144            | —                   | 5,128            | 14        |
| 17,674               | 11,364           | 1,407          | 2,428             | 3,746          | 1,494               | 40,792           | 15        |
| <b>577,536</b>       | <b>1,050,241</b> | <b>115,845</b> | <b>137,068</b>    | <b>210,695</b> | <b>251,525</b>      | <b>2,476,502</b> | <b>16</b> |

<sup>1</sup> See introduction for explanation.<sup>5</sup> "Other debt charges" included in "Debenture debt charges" in Quebec.**TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1964, by Provinces**

| Quebec               | Ontario        | Manitoba      | Saskat-<br>chewan | Alberta       | British<br>Columbia | No.      |
|----------------------|----------------|---------------|-------------------|---------------|---------------------|----------|
| thousands of dollars |                |               |                   |               |                     |          |
| ..                   | 100,320        | 10,255        | 7,379             | 25,706        | 32,334              | 1        |
| ..                   | 79,253         | 8,159         | 6,776             | 15,623        | 21,797              | 2        |
| ..                   | 40,825         | 7,866         | 5,173             | 10,214        | 5,435               | 3        |
| ..                   | <b>220,398</b> | <b>26,280</b> | <b>19,328</b>     | <b>51,543</b> | <b>59,566</b>       | <b>4</b> |
| ..                   | 130,000        | 13,988        | 9,358             | 28,729        | 32,083              | 5        |
| ..                   | 90,398         | 12,292        | 9,970             | 22,814        | 27,483              | 6        |



TABLE 7. Current Revenue (Estimated) 1965, by Provinces

| No. | Items  | New-found-land       | Prince Edward Island | Nova Scotia   | New Brunswick |
|-----|--|----------------------|----------------------|---------------|---------------|
|     |  | thousands of dollars |                      |               |               |
|     | Taxation:  |                      |                      |               |               |
|     | General and school:                                    |                      |                      |               |               |
| 1   | Real property .....                                    | 4,008                | 3,300                | 38,350        | 27,748        |
| 2   | Personal property .....                                | 4                    | 266                  | 7,467         | 6,670         |
| 3   | Business .....   | 1,417                | 350                  | 1,857         | 1,714         |
| 4   | Other .....  | 1,347                | 162                  | 1,805         | 3,845         |
| 5   | <b>Total general and school taxation .....</b>         | <b>6,776</b>         | <b>4,078</b>         | <b>49,479</b> | <b>39,977</b> |
| 6   | Special assessments (owner's share) and charges ....   | 66                   | 58                   | 540           | 184           |
| 7   | <b>Total taxation .....</b>                            | <b>6,842</b>         | <b>4,136</b>         | <b>50,019</b> | <b>40,161</b> |
| 8   | Licences and permits .....                             | 216                  | 66                   | 515           | 319           |
| 9   | Interest, tax penalties, etc. ....                     | 6                    | 7                    | 690           | 409           |
|     | Contributions, grants and subsidies:                   |                      |                      |               |               |
|     | Governments:   |                      |                      |               |               |
| 10  | Dominion .....   | 182                  | 91                   | 2,685         | 3,263         |
| 11  | Provincial .....                                       | 2,236                | 479                  | 7,025         | 10,814        |
| 12  | Other municipal .....                                  | —                    | —                    | —             | —             |
|     | Government enterprises:                                |                      |                      |               |               |
| 13  | Dominion .....   | 30                   | 2                    | 751           | 119           |
| 14  | Provincial .....                                       | —                    | —                    | 259           | 77            |
| 15  | Own and/or other municipal .....                       | 100                  | 133                  | 425           | 710           |
| 16  | Other contributions .....                              | 499                  | 1                    | 419           | 120           |
| 17  | <b>Total contributions, grants and subsidies .....</b> | <b>3,047</b>         | <b>706</b>           | <b>11,564</b> | <b>15,103</b> |
| 18  | Miscellaneous revenue.....                             | 487                  | 84                   | 1,657         | 1,131         |
| 19  | <b>Total current revenue .....</b>                     | <b>10,598</b>        | <b>4,999</b>         | <b>64,445</b> | <b>57,123</b> |

<sup>1</sup> "Personal property tax" included in "Real property tax".<sup>2</sup> "Business tax" included with "Real property tax".

TABLE 7. Current Revenue (Estimated) 1965, by Provinces

| Quebec              | Ontario      | Manitoba     | Saskat-<br>chewan | Alberta | British<br>Columbia | Total     | No. |
|---------------------|--------------|--------------|-------------------|---------|---------------------|-----------|-----|
| thousand of dollars |              |              |                   |         |                     |           |     |
| 369,771             | 836,790      | 82,593       | 96,688            | 131,880 | 177,292             | 1,768,420 | 1   |
| ...                 | ...          | <sup>1</sup> | ...               | ...     | ...                 | 14,407    | 2   |
| 33,974              | <sup>2</sup> | 7,055        | <sup>2</sup>      | 8,610   | 4,456               | 59,433    | 3   |
| 12,558              | 35           | 587          | 1,024             | —       | 12                  | 21,375    | 4   |
| 416,303             | 836,825      | 90,235       | 97,712            | 140,490 | 181,760             | 1,863,635 | 5   |
| 66,789 <sup>3</sup> | 23,452       | 8,264        | 5,665             | 11,919  | 13,590              | 130,527   | 6   |
| 483,092             | 860,277      | 98,499       | 103,377           | 152,409 | 195,350             | 1,994,162 | 7   |
| 7,536               | 8,787        | 1,838        | 2,686             | 3,599   | 7,661               | 33,223    | 8   |
| 2,800               | 9,630        | 1,817        | 1,762             | 2,193   | 2,649               | 21,963    | 9   |
| ..                  | 16,977       | 2,371        | ..                | 3,084   | 2,485               | ..        | 10  |
| ..                  | 155,646      | 9,708        | ..                | 27,822  | 41,258              | ..        | 11  |
| ..                  | 3,185        | —            | ..                | —       | —                   | ..        | 12  |
| ..                  | 2,823        | 167          | ..                | —       | 505                 | ..        | 13  |
| ..                  | 4,424        | 832          | ..                | 2,191   | 1,920               | ..        | 14  |
| ..                  | 2,017        | 1,889        | ..                | 14,478  | 2,959               | ..        | 15  |
| ..                  | 947          | 797          | ..                | 125     | 948                 | ..        | 16  |
| 127,729             | 186,019      | 15,764       | 27,837            | 47,700  | 50,075              | 485,544   | 17  |
| 28,298              | 43,762       | 4,174        | 4,801             | 15,992  | 17,211              | 117,597   | 18  |
| 649,455             | 1,108,475    | 122,092      | 140,463           | 221,893 | 272,946             | 2,652,489 | 19  |

<sup>3</sup> See Table 1, footnote 1.

TABLE 8. Current Expenditure (Estimated) 1965, by Provinces

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New-Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General government.....   | 1,749          | 299                  | 4,242         | 3,738         |
| 2                    | Protection to persons and property .....                              | 889            | 521                  | 8,198         | 5,871         |
| 3                    | Public works .....  | 2,180          | 427                  | 3,096         | 3,343         |
| 4                    | Sanitation and waste removal .....                                    | 1,029          | 110                  | 1,444         | 907           |
| 5                    | Health .....  | 14             | 2                    | 3,541         | 1,063         |
| 6                    | Social welfare.....   | 4              | 61                   | 3,663         | 3,931         |
| 7                    | Education (including debt charges) .....                              | 450            | 2,350                | 28,783        | 29,228        |
| 8                    | Recreation and community services .....                               | 286            | 82                   | 1,337         | 1,277         |
|                      | Debt charges: <sup>3</sup>  |                |                      |               |               |
| 9                    | Debenture .....   | 781            | 727                  | 6,060         | 5,006         |
| 10                   | Other .....   | 609            | 87                   | 1,198         | 802           |
| 11                   | Utilities and other municipal enterprises (deficits and levies) ..... | 510            | 35                   | 91            | 333           |
| 12                   | Provision for reserves .....  | 123            | 63                   | 955           | 788           |
| 13                   | Contributions to Capital and Loan Fund .....                          | 1,679          | 47                   | 1,367         | 296           |
| 14                   | Joint or special expenditures .....                                   | —              | —                    | —             | —             |
| 15                   | Miscellaneous expenditures.....                                       | 145            | 75                   | 814           | 1,510         |
| 16                   | <b>Total current expenditure.....</b>                                 | <b>10,448</b>  | <b>4,886</b>         | <b>64,789</b> | <b>58,093</b> |

<sup>1</sup> "Sanitation and waste removal" included in "Public works", in Quebec.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1965, by Provinces

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General <sup>1</sup> .....                    | 781            | 727                  | 6,060         | 5,006         |
| 2                    | School .....                                  | ...            | ..                   | 6,378         | 4,051         |
| 3                    | Utility .....                                 | 1,039          | 193                  | 1,550         | 1,584         |
| 4                    | <b>Totals .....</b>                           | <b>1,820</b>   | <b>920</b>           | <b>13,988</b> | <b>10,641</b> |
| 5                    | Principal and sinking fund requirements ..... | 884            | 448                  | 8,053         | 5,722         |
| 6                    | Interest .....                                | 936            | 472                  | 5,935         | 4,919         |

<sup>1</sup> As per Table 8, item 9.

**TABLE 8. Current Expenditure (Estimated) 1965, by Provinces**

| Quebec               | Ontario          | Manitoba       | Saskat-<br>chewan | Alberta        | British<br>Columbia | Total            | No.            |
|----------------------|------------------|----------------|-------------------|----------------|---------------------|------------------|----------------|
| thousands of dollars |                  |                |                   |                |                     |                  |                |
| 69,918               | 74,955           | 8,669          | 8,676             | 11,723         | 15,046              | 199,015          | 1              |
| 88,916               | 144,273          | 14,260         | 10,748            | 25,429         | 35,704              | 334,809          | 2 <sup>3</sup> |
| 94,404               | 156,187          | 16,302         | 26,589            | 28,535         | 19,443              | 350,506          | 3              |
| <sup>1</sup>         | 48,874           | 3,433          | 3,156             | 7,067          | 7,497               | 73,517           | 4              |
| <sup>2</sup>         | 21,753           | 2,092          | 3,696             | 12,777         | 3,577               | 48,515           | 5              |
| <sup>2</sup>         | 65,315           | 4,490          | 7,309             | 6,732          | 27,699              | 119,204          | 6              |
| 252,000              | 387,986          | 44,181         | 55,245            | 76,877         | 97,201              | 974,301          | 7              |
| 24,274               | 43,394           | 5,188          | 4,359             | 9,651          | 13,997              | 103,845          | 8              |
| 74,600               | 109,956          | 11,600         | 7,916             | 26,442         | 34,049              | 277,137          | 9              |
| <sup>4</sup>         | 12,344           | 423            | 963               | 609            | 1,554               | 18,589           | 10             |
| <sup>2</sup>         | 14,840           | 2,826          | 3,730             | 3,183          | 2,263               | 27,811           | 11             |
| <sup>2</sup>         | 11,918           | 3,042          | 1,212             | 2,760          | 4,270               | 25,131           | 12             |
| 23,673               | 22,883           | 2,969          | 5,085             | 7,227          | 12,515              | 77,741           | 13             |
| —                    | 3,074            | 255            | —                 | 162            | —                   | 3,491            | 14             |
| 22,385               | 11,513           | 1,517          | 2,732             | 3,748          | 1,719               | 46,158           | 15             |
| <b>650,170</b>       | <b>1,129,265</b> | <b>121,247</b> | <b>141,416</b>    | <b>222,922</b> | <b>276,534</b>      | <b>2,679,770</b> | <b>16</b>      |

<sup>3</sup> See introduction for explanation.<sup>4</sup> "Other debt charges" included in "Debenture debt charges", in Quebec.**TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1965, by Provinces**

| Quebec               | Ontario        | Manitoba      | Saskat-<br>chewan | Alberta       | British<br>Columbia | No.      |
|----------------------|----------------|---------------|-------------------|---------------|---------------------|----------|
| thousands of dollars |                |               |                   |               |                     |          |
| ..                   | 109,956        | 11,600        | 7,916             | 26,442        | 34,049              | 1        |
| ..                   | 85,800         | 8,718         | 7,212             | 16,689        | 23,469              | 2        |
| ..                   | 42,188         | 8,515         | 5,253             | 10,557        | 5,738               | 3        |
| ..                   | <b>237,944</b> | <b>28,833</b> | <b>20,381</b>     | <b>53,688</b> | <b>63,256</b>       | <b>4</b> |
| ..                   | 137,757        | 15,411        | 9,952             | 29,499        | 35,491              | 5        |
| ..                   | 100,187        | 13,422        | 10,429            | 24,189        | 27,765              | 6        |



**TABLE 10. Gross Municipal Debenture Debt as at December 31, 1963, 1964 and 1965, by Provinces**

| Province                   | 1963<br>Prelimi-<br>nary | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |
|----------------------------|--------------------------|--------------------------|------------------------|
| thousands of dollars       |                          |                          |                        |
| Newfoundland .....         | 20,436                   | 21,948                   | 23,000                 |
| Prince Edward Island ..... | 12,159                   | 12,328                   | 12,435                 |
| Nova Scotia .....          | 113,718                  | 115,885                  | 117,812                |
| New Brunswick .....        | 90,564                   | 90,942                   | 93,735                 |
| Quebec .....               | 1,821,902 <sup>1</sup>   | 2,015,683 <sup>1</sup>   | 2,186,700              |
| Ontario .....              | 1,973,520                | 2,130,853                | 2,218,489              |
| Manitoba .....             | 214,280                  | 237,697                  | 259,639                |
| Saskatchewan .....         | 193,556                  | 214,102                  | 223,638                |
| Alberta .....              | 509,887                  | 513,959                  | 537,948                |
| British Columbia .....     | 540,003                  | 558,926                  | 577,782                |
| <b>Totals .....</b>        | <b>5,490,025</b>         | <b>5,912,323</b>         | <b>6,251,178</b>       |

<sup>1</sup> Estimated.

## ESTIMATING AND SAMPLING PROCEDURES

### Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, etc.

The principle might more readily be expressed as follows:

$$\frac{\text{Sample (current)}}{\text{Sample (base)}} \times \text{Total (base)} = \text{Estimate of total (current)}$$

However, because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. This ratio is obtained by a minor transposition in the above formula.

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \text{Estimate of total (current)}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates are made only for specific items of revenue and expenditure. Totals and sub-totals are not estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method

of estimation provided excellent estimates for two principal sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Under the circumstances whereby the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

### Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods are used as are used in the "actual" compilations. However, where possible, the most recent data available are used when applying these methods.

### Non-Response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method is used only when the proportion of non-respondents to total respondents is low and the lessening representation is permissible.

### Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to

total taxation could differ markedly from one town to another within the group. Therefore, the problem occurs whereby it is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increase the probability of error. Base information was submitted by the municipal auditors, to the provincial governments for publication, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled were obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it will be possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### **Description of Revised Sample**

The revised sample introduced in 1957-58 was based on 1956 Census of Population data and has been revised annually to take into account changes in municipal government structure and the latest Census of Population data. It was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection has been retained, and consequently, all the larger municipalities are again included. A description of the original sampling technique may be found in the 1959-60 report.

### **Method of Selecting Revised Sample**

As it was unlikely that there would be any substantial change in the format of provincial municipal reports, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. The arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000-14,999 with selection rate of 1 in 3.

Population of 2,000- 4,999 with selection rate of 1 in 10.

Population of 1,000- 1,999 with selection rate of 1 in 20.

Population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, apply only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

#### **Newfoundland:**

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

#### **Prince Edward Island:**

There is no municipal report of base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No estimate was made for villages as no data was available. The omission was small in volume.



**Nova Scotia:**

The self-representing municipalities are (a) those comprising the Metropolitan Area of Halifax and the Major Urban Area of Sydney-Glace Bay (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

**New Brunswick:**

This year, for the first time, a special combined reporting form was used to accommodate the needs of both the New Brunswick Department of Municipal Affairs and the Dominion Bureau of Statistics and the survey was conducted on a full coverage basis.

**Quebec:**

Arrangements initiated with the Quebec Bureau of Statistics three years ago, whereby the Q.B.S. conducted a survey of a sample of Quebec municipalities, were extended this year with the Q.B.S. providing estimated total data derived from the survey.

**Ontario:**

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs Annual Report of Municipal Statistics. The classification contained in this report is by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presenting basic information proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the report was used to select the Ontario sample. Assessed population figures were used in place of Census of Population data after a check showed that there was sufficient similarity between these two sets of figures. Of the 97 municipalities in the seven metropolitan areas, and 10 major urban areas only 14 were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns, counties and selected municipalities with population of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with population of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

**Manitoba:**

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

**Saskatchewan:**

Stratification of the sample is designed to coincide with the classification used in the provincial report of municipal statistics. The stratification used is primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were each sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities, it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representation, resulted in the decision to arbitrarily increase the rates of selection for the middle-sized and smaller towns and villages. Villages were too numerous to list in descending order of population. In order to make the required selection a frequency distribution with population ranges of 100 was made to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

**Alberta:**

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used as the basis of selection. The 10 urban and rural municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to the continuation of their formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

**British Columbia:**

To conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification used originally. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.





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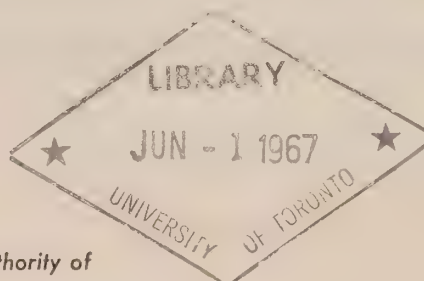
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FINANCIAL STATISTICS OF  
MUNICIPAL GOVERNMENTS,  
(1965 and 1966 )

✓ Revenue and Expenditure,

✓ PRELIMINARY (1965) - ESTIMATES (1966)



Published by Authority of  
The Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS  
Governments Division

May 1967  
8505-527

Price: 50 cents

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dealing with

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### **SYMBOLS**

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

# FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1964 and 1965

## Revenue and Expenditure

### PRELIMINARY 1965 - ESTIMATES 1966

This report is the tenth of an annual series presenting estimated current revenues and expenditures of municipal governments. An analysis of estimated debenture debt charges and estimated gross debenture debt issued and outstanding at the year end has again been included.

The intent of this publication is to provide certain current information on a consistent basis with the information presented in the more comprehensive publication "Municipal Government Finance", Catalogue No. 68-204, the latest issue of which is for the year 1963. In the 1963 publication the scope is described as follows:

"The local government statistical universe includes (a) local municipalities (b) area governments (c) joint boards and commissions (d) provincially appointed boards or officials discharging local government responsibilities in areas without local municipal organization, and (e) schools operated by local authorities.

Local government responsibilities are discharged by each of the above through a combination of the following administrative bodies:

- Departmental government,
- Special funds (activities),
- Health, welfare and administration of justice institutions,
- Educational institutions,
- Enterprises or utilities.

The statistics contained in this report do not attempt, at the present time, to cover this whole universe due primarily to unavailability of data. Rather they present the cost to local municipalities and area governments of (a) departmental government (b) special funds, (c) health, welfare and administration of justice institutions, (d) schools operated by local authorities and (e) utilities, that must be provided from municipal revenue."

The terms "revenue" and "expenditure", used in this report indicate that transfers from other levels of government are included but that transfers from other municipalities have been excluded where possible. A residual amount remains in Ontario revenue which represents duplication of expenditures reported.

Figures for revenue and expenditure in this presentation conform to the items headed "current revenue" and "current expenditure" as presented

in the annual report "Municipal Government Finance, 1963". Care must be taken not to compare the data in this report with the municipal segment of the annual report "Consolidated Public Finance - Federal, Provincial and Municipal Governments", Catalogue No. 68-202, in which data are presented on a "net general" basis.

Debenture debt charges relative to debentures issued by, or on behalf of school authorities, are now included in the expenditure item "Debt charges" rather than in "Education". The analysis of debenture debt charges showing amounts relative to debt incurred for general municipal, school, and utility purposes is shown in Tables 3, 6 and 9.

Legislation in four provinces provides, through grants, a certain measure of relief to municipal taxpayers in regard to property taxes payable by them.

In Ontario an unconditional per capita grant is payable by the Province to the municipalities to be applied solely for the benefit of persons paying taxes on residential or farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In Manitoba, commencing in 1965 a school tax rebate grant is provided by provincial legislation. This rebate is the lesser of \$50.00 or 50 per cent of the yearly school tax. This rebate is applied at the time of payment of taxes and does not affect the tax levy of the municipalities.

In Alberta, The Homeowners Tax Discount Act came into effect in 1966 and provides for a discount of up to \$50.00 on the taxes of owner-occupied eligible residences in the Province. Payments are made by the Province to the municipality when the home-owner has paid the balance of his taxes. Again, there is no effect on the municipal tax levy.

In British Columbia under the Home-owners Grant Act the Province provides tax relief for resident home-owners. The maximum amount of this grant was \$100.00 in 1965 and \$110.00 in 1966, and no grant is made when the tax payable is \$1.00 or less. The amount of the grant claimed by the home-owner on payment of his property taxes is credited by the municipality to reduce the home-owner's tax account. The grant has no effect on the amount of taxes levied by the municipalities.

For the purpose of determining trends, the estimates for 1965 and 1966 are presented in totals for each province alongside "actual" 1964 figures. These actual figures will appear in the more comprehensive report "Municipal Government Finance 1964". The 1965 and 1966 data are also presented in a form which will permit interprovincial comparison. To facilitate the release of this publication, 1964 data for Newfoundland, Prince Edward Island and New Brunswick are presented on a "preliminary" basis. Estimated revenues, expenditures and debenture debt outstanding for all three years for Quebec were derived by projection of trend.

In certain instances it was not possible to estimate in the same amount of detail as is available on an "actual" basis, and such inconsistencies are identified by footnotes to the tables and by symbols noted on page 4.

The statistics presented here are applicable to the calendar year, the exceptions being education data in two provinces. In Prince Edward Island education data for the fiscal year ended June 30 have been included in the preceding calendar year, e.g. 1964-65 fiscal year data are included in 1964.

British Columbia rural district school tax figures were extracted from the Provincial Public Accounts and Estimates for the fiscal year ending the following March 31.

As illustrated in the following summary tables of revenue and expenditure, in most instances increases occurred each year from 1962 to 1966 in all itemized classifications of current revenues and expenditures. Exceptions occurred with a slight decline in "Special assessments", and "Interest and tax penalties" for 1963. Although total revenues and expenditures showed a succession of increases, the rate of increase was irregular but within a narrow range and averaged almost eight per cent per year.

The percentage distribution tables illustrate the consistency of the relationship of the items of revenue and expenditure to their respective totals each year. Commencing in 1963, general taxation, as a proportion of total revenue, displays a declining trend, while grants become increasingly important. Other sources of revenue and functions of expenditure, with minor exceptions, increased at the same rate as total revenues and expenditures.

#### Current Revenue by Province, 1962-66

|                            | 1962                | 1963         | 1964 <sup>P</sup> | 1965 <sup>P</sup> | 1966 <sup>1</sup> |
|----------------------------|---------------------|--------------|-------------------|-------------------|-------------------|
|                            | millions of dollars |              |                   |                   |                   |
| Newfoundland .....         | 8                   | 9            | 11                | 11                | 12                |
| Prince Edward Island ..... | 4                   | 4            | 5                 | 5                 | 6                 |
| Nova Scotia .....          | 55                  | 59           | 63                | 66                | 69                |
| New Brunswick .....        | 48                  | 52           | 56                | 59                | 61                |
| Quebec .....               | 460                 | 503          | 553 <sup>1</sup>  | 607 <sup>1</sup>  | 661               |
| Ontario .....              | 904                 | 978          | 1,052             | 1,137             | 1,223             |
| Manitoba .....             | 104                 | 110          | 117               | 126               | 135               |
| Saskatchewan .....         | 120                 | 126          | 137               | 146               | 152               |
| Alberta .....              | 195                 | 206          | 216               | 227               | 239               |
| British Columbia .....     | 214                 | 226          | 245               | 276               | 306               |
| <b>Totals</b> .....        | <b>2,112</b>        | <b>2,273</b> | <b>2,455</b>      | <b>2,660</b>      | <b>2,864</b>      |

<sup>1</sup> Estimated.

#### Current Expenditure by Province, 1962-66

|                            | 1962                | 1963         | 1964 <sup>P</sup> | 1965 <sup>P</sup> | 1966 <sup>1</sup> |
|----------------------------|---------------------|--------------|-------------------|-------------------|-------------------|
|                            | millions of dollars |              |                   |                   |                   |
| Newfoundland .....         | 8                   | 9            | 10                | 10                | 11                |
| Prince Edward Island ..... | 4                   | 4            | 5                 | 5                 | 5                 |
| Nova Scotia .....          | 56                  | 60           | 64                | 66                | 70                |
| New Brunswick .....        | 48                  | 52           | 56                | 59                | 62                |
| Quebec .....               | 472                 | 519          | 555 <sup>1</sup>  | 613 <sup>1</sup>  | 666               |
| Ontario .....              | 905                 | 977          | 1,051             | 1,148             | 1,254             |
| Manitoba .....             | 103                 | 109          | 117               | 125               | 135               |
| Saskatchewan .....         | 120                 | 125          | 137               | 145               | 151               |
| Alberta .....              | 196                 | 207          | 215               | 226               | 238               |
| British Columbia .....     | 216                 | 228          | 248               | 279               | 312               |
| <b>Totals</b> .....        | <b>2,128</b>        | <b>2,290</b> | <b>2,458</b>      | <b>2,676</b>      | <b>2,904</b>      |

<sup>1</sup> Estimated.

## Current Revenue, 1962 - 66

|                                   | 1962                | 1963         | 1964 <sup>P</sup> | 1965 <sup>P</sup> | 1966 <sup>1</sup> |
|-----------------------------------|---------------------|--------------|-------------------|-------------------|-------------------|
|                                   | millions of dollars |              |                   |                   |                   |
| General taxation .....            | 1,510               | 1,661        | 1,728             | 1,848             | 2,004             |
| Special assessments .....         | 116                 | 91           | 129               | 134               | 136               |
| Licences and permits .....        | 29                  | 32           | 33                | 34                | 35                |
| Interest, tax penalties etc. .... | 26                  | 22           | 23                | 25                | 25                |
| Grants .....                      | 339                 | 356          | 427               | 501               | 547               |
| Other .....                       | 92                  | 113          | 115               | 118               | 117               |
| <b>Totals .....</b>               | <b>2,112</b>        | <b>2,275</b> | <b>2,455</b>      | <b>2,660</b>      | <b>2,864</b>      |

<sup>1</sup> Estimated.

## Current Expenditure, 1962 - 66

|  | 1962                | 1963         | 1964 <sup>P</sup> | 1965 <sup>P</sup> | 1966 <sup>1</sup> |
|--|---------------------|--------------|-------------------|-------------------|-------------------|
|  | millions of dollars |              |                   |                   |                   |
| General government .....                           | 161                 | 162          | 177               | 195               | 222               |
| Protection .....                                   | 263                 | 285          | 304               | 333               | 358               |
| Public works .....                                 | 284                 | 299          | 330               | 361               | 380               |
| Sanitation .....                                   | 74                  | 80           | 72 <sup>2</sup>   | 77 <sup>2</sup>   | 83 <sup>2</sup>   |
| Health and social welfare .....                    | 154                 | 161          | 152 <sup>3</sup>  | 164 <sup>3</sup>  | 171 <sup>3</sup>  |
| Education (excluding debenture debt charges) ..... | 563 <sup>4</sup>    | 605          | 664               | 725               | 807               |
| Debt charges .....                                 | 413 <sup>4</sup>    | 457          | 484               | 523               | 559               |
| Miscellaneous .....                                | 216                 | 244          | 275               | 299               | 325               |
| <b>Totals .....</b>                                | <b>2,128</b>        | <b>2,293</b> | <b>2,458</b>      | <b>2,677</b>      | <b>2,905</b>      |

<sup>1</sup> Estimated.<sup>2</sup> "Sanitation" for Quebec included with "Public works".<sup>3</sup> "Health and social welfare" for Quebec included with "Miscellaneous".<sup>4</sup> "Education" includes debt charges of an undetermined amount relative to debentures issued by local school authorities in British Columbia.

## Percentage Distribution of Current Revenue, 1962 - 66

|                                   | 1962       | 1963       | 1964 <sup>P</sup> | 1965 <sup>P</sup> | 1966 <sup>1</sup> |
|-----------------------------------|------------|------------|-------------------|-------------------|-------------------|
| General taxation .....            | 73         | 73         | 71                | 70                | 70                |
| Special assessments .....         | 5          | 4          | 5                 | 5                 | 5                 |
| Licences and permits .....        | 1          | 1          | 1                 | 1                 | 1                 |
| Interest, tax penalties etc. .... | 1          | 1          | 1                 | 1                 | 1                 |
| Grants .....                      | 16         | 16         | 17                | 19                | 19                |
| Other .....                       | 4          | 5          | 5                 | 4                 | 4                 |
| <b>Totals .....</b>               | <b>100</b> | <b>100</b> | <b>100</b>        | <b>100</b>        | <b>100</b>        |

<sup>1</sup> Estimated.

## Percentage Distribution of Current Expenditure, 1962 - 66

|  | 1962            | 1963       | 1964 <sup>P</sup> | 1965 <sup>P</sup> | 1966 <sup>1</sup> |
|--|-----------------|------------|-------------------|-------------------|-------------------|
| General government .....                           | 8               | 7          | 7                 | 7                 | 8                 |
| Protection .....                                   | 12              | 12         | 12                | 12                | 12                |
| Public works .....                                 | 13              | 13         | 14                | 14                | 13                |
| Sanitation .....                                   | 3               | 4          | 3 <sup>2</sup>    | 3 <sup>2</sup>    | 3 <sup>2</sup>    |
| Health and social welfare .....                    | 7               | 7          | 6 <sup>3</sup>    | 6 <sup>3</sup>    | 6 <sup>3</sup>    |
| Education (excluding debenture debt charges) ..... | 27 <sup>4</sup> | 26         | 27                | 27                | 28                |
| Debt charges .....                                 | 20 <sup>4</sup> | 20         | 20                | 20                | 19                |
| Miscellaneous .....                                | 10              | 11         | 11                | 11                | 11                |
| <b>Totals .....</b>                                | <b>100</b>      | <b>100</b> | <b>100</b>        | <b>100</b>        | <b>100</b>        |

<sup>1</sup> Estimated.<sup>2</sup> "Sanitation" for Quebec included with "Public works".<sup>3</sup> "Health and social welfare" for Quebec included with "Miscellaneous".<sup>4</sup> "Education" includes debt charges of an undetermined amount relative to debentures issued by local school authorities in British Columbia.



TABLE 1. Current Revenue 1964, 1965 and 1966, by Provinces

| No. | Items  | Newfoundland             |                          |                        | Prince Edward Island     |                          |                        |
|-----|--|--------------------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|
|     |  | 1964<br>Prelimi-<br>nary | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Prelimi-<br>nary | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated |
|     |  | thousands of dollars     |                          |                        |                          |                          |                        |
|     | Taxation:  |                          |                          |                        |                          |                          |                        |
|     | General and school:                                  |                          |                          |                        |                          |                          |                        |
| 1   | Real property .....                                  | 3,868                    | 4,152                    | 4,419                  | 2,997                    | 3,490                    | 3,620                  |
| 2   | Personal property .....                              | 4                        | —                        | —                      | 265                      | 256                      | 357                    |
| 3   | Business .....                                       | 1,350                    | 1,521                    | 1,715                  | 347                      | 357                      | 363                    |
| 4   | Other .....  | 1,547                    | 1,350                    | 1,410                  | 154                      | 141                      | 162                    |
| 5   | <b>Total general and school taxation .....</b>       | <b>6,769</b>             | <b>7,023</b>             | <b>7,544</b>           | <b>3,763</b>             | <b>4,244</b>             | <b>4,502</b>           |
| 6   | Special assessments (owner's share) and charges      | 74                       | 71                       | 76                     | 57                       | 52                       | 43                     |
| 7   | <b>Total taxation .....</b>                          | <b>6,843</b>             | <b>7,094</b>             | <b>7,620</b>           | <b>3,820</b>             | <b>4,296</b>             | <b>4,545</b>           |
| 8   | Licences and permits .....                           | 193                      | 186                      | 184                    | 65                       | 59                       | 72                     |
| 9   | Interest, tax penalties, etc. ....                   | 16                       | 11                       | 10                     | 7                        | 8                        | 8                      |
|     | Contributions, grants and subsidies:                 |                          |                          |                        |                          |                          |                        |
|     | Governments:   |                          |                          |                        |                          |                          |                        |
| 10  | Dominion .....                                       | 190                      | 197                      | 202                    | 91                       | 98                       | 101                    |
| 11  | Provincial .....                                     | 2,177                    | 2,315                    | 2,464                  | 455                      | 419                      | 506                    |
| 12  | Other municipal .....                                | —                        | —                        | —                      | —                        | —                        | —                      |
|     | Government enterprises:                              |                          |                          |                        |                          |                          |                        |
| 13  | Dominion .....                                       | 10                       | 9                        | 9                      | 2                        | 2                        | 2                      |
| 14  | Provincial .....                                     | —                        | —                        | —                      | —                        | —                        | —                      |
| 15  | Own and/or other municipal .....                     | 96                       | 96                       | 109                    | 131                      | 133                      | 210                    |
| 16  | Other contributions .....                            | 571                      | 500                      | 520                    | 1                        | —                        | —                      |
| 17  | <b>Total contributions, grants and subsidies....</b> | <b>3,044</b>             | <b>3,117</b>             | <b>3,304</b>           | <b>680</b>               | <b>652</b>               | <b>819</b>             |
| 18  | Miscellaneous revenue .....                          | 486                      | 438                      | 431                    | 78                       | 90                       | 85                     |
| 19  | <b>Total current revenue .....</b>                   | <b>10,582</b>            | <b>10,846</b>            | <b>11,549</b>          | <b>4,650</b>             | <b>5,105</b>             | <b>5,529</b>           |

<sup>1</sup> "Business" and "Other" included in "Personal property" taxation in New Brunswick.

TABLE 1. Current Revenue 1964, 1965 and 1966, by Provinces

| Nova Scotia          |                          |                        | New Brunswick            |                          |                        | Quebec                 |                        |                        | No. |
|----------------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|-----|
| 1964<br>Actual       | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Prelimi-<br>nary | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated | 1966<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                          |                          |                        |                        |                        |                        |     |
| 36,895               | 39,283                   | 41,592                 | 26,754                   | 27,664                   | 28,088                 | 310,000                | 332,771                | 355,000                | 1   |
| 7,758                | 8,003                    | 8,349                  | 6,378                    | 12,280                   | 12,781                 | ...                    | ...                    | ...                    | 2   |
| 1,817                | 1,859                    | 1,958                  | 2,024                    | 1                        | 1                      | 30,700                 | 33,974                 | 37,000                 | 3   |
| 1,893                | 1,697                    | 1,733                  | 3,723                    | 1                        | 1                      | 26,863 <sup>2</sup>    | 12,588                 | 14,500                 | 4   |
| 48,363               | 50,842                   | 53,632                 | 38,879                   | 39,944                   | 40,869                 | 367,563                | 379,333                | 406,500                | 5   |
| 587                  | 595                      | 580                    | 184                      | 159                      | 155                    | 64,025                 | 66,789                 | 65,000                 | 6   |
| 48,950               | 51,437                   | 54,212                 | 39,063                   | 40,103                   | 41,024                 | 431,588                | 446,122                | 471,500                | 7   |
| 477                  | 504                      | 484                    | 339                      | 325                      | 330                    | 7,500                  | 7,536                  | 7,500                  | 8   |
| 750                  | 819                      | 823                    | 429                      | 419                      | 407                    | 2,700                  | 2,800                  | 2,900                  | 9   |
| 2,718                | 2,729                    | 2,724                  | 3,098                    | 3,306                    | 3,348                  | ..                     | ..                     | ..                     | 10  |
| 7,198                | 7,256                    | 7,336                  | 10,737                   | 11,956                   | 13,251                 | ..                     | ..                     | ..                     | 11  |
| —                    | —                        | —                      | —                        | —                        | —                      | ..                     | ..                     | ..                     | 12  |
| 496                  | 753                      | 751                    | 119                      | 119                      | 119                    | ..                     | ..                     | ..                     | 13  |
| 337                  | 342                      | 333                    | 78                       | 82                       | 84                     | ..                     | ..                     | ..                     | 14  |
| 459                  | 477                      | 464                    | 697                      | 857                      | 829                    | ..                     | ..                     | ..                     | 15  |
| 326                  | 379                      | 705                    | 193                      | 144                      | 180                    | ..                     | ..                     | ..                     | 16  |
| 11,534               | 11,936                   | 12,313                 | 14,922                   | 16,464                   | 17,811                 | 83,113                 | 123,229                | 150,000                | 17  |
| 1,435                | 1,800                    | 1,505                  | 927                      | 1,310                    | 1,215                  | 28,170                 | 27,398                 | 29,000                 | 18  |
| 63,146               | 66,496                   | 69,337                 | 55,680                   | 58,621                   | 60,787                 | 553,071                | 607,085                | 660,900                | 19  |

<sup>2</sup> "Other" includes Sales tax of an undisclosed amount up to April 25, 1964 when Provincial administration of Sales tax came into effect in Quebec.

TABLE 1. Current Revenue 1964, 1965 and 1966, by Provinces — Concluded

| No. | Items   | Ontario              |                          |                        | Manitoba       |                          |                        |
|-----|---|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|
|     |   | 1964<br>Actual       | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Actual | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated |
|     |   | thousands of dollars |                          |                        |                |                          |                        |
|     | Taxation:   |                      |                          |                        |                |                          |                        |
|     | General and school:                                   |                      |                          |                        |                |                          |                        |
| 1   | Real property .....                                   | 781,167              | 842,936                  | 929,566                | 79,518         | 84,980                   | 92,115                 |
| 2   | Personal property .....                               | ...                  | ...                      | ...                    | 3              | 3                        | 3                      |
| 3   | Business .....  | 4                    | 4                        | 4                      | 6,653          | 7,204                    | 7,612                  |
| 4   | Other .....   | 49                   | 43                       | 39                     | 581            | 564                      | 581                    |
| 5   | <b>Total general and school taxation</b> .....        | <b>781,216</b>       | <b>842,979</b>           | <b>929,605</b>         | <b>86,752</b>  | <b>92,748</b>            | <b>100,308</b>         |
| 6   | Special assessments (owner's share) and charges       | 24,299               | 24,948                   | 25,300                 | 8,323          | 8,616                    | 8,960                  |
| 7   | <b>Total taxation</b> .....                           | <b>805,515</b>       | <b>867,927</b>           | <b>954,905</b>         | <b>95,075</b>  | <b>101,364</b>           | <b>109,308</b>         |
| 8   | Licences and permits .....                            | 9,102                | 9,644                    | 9,702                  | 1,842          | 1,931                    | 1,979                  |
| 9   | Interest, tax penalties, etc. ....                    | 10,218               | 11,446                   | 11,254                 | 1,961          | 2,086                    | 1,995                  |
|     | Contributions, grants and subsidies:                  |                      |                          |                        |                |                          |                        |
|     | Governments:  |                      |                          |                        |                |                          |                        |
| 10  | Dominion .....  | 15,520               | 17,311                   | 17,943                 | 2,167          | 2,219                    | 2,313                  |
| 11  | Provincial .....                                      | 148,857              | 163,995                  | 164,033                | 8,864          | 10,023                   | 10,408                 |
| 12  | Other municipal .....                                 | 3,576                | 3,567                    | 3,759                  | —              | —                        | —                      |
|     | Government enterprises:                               |                      |                          |                        |                |                          |                        |
| 13  | Dominion .....  | 3,726                | 4,125                    | 4,183                  | 85             | 99                       | 83                     |
| 14  | Provincial .....                                      | 5,923                | 6,690                    | 7,101                  | 1,135          | 1,177                    | 1,258                  |
| 15  | Own and/or other municipal .....                      | 1,693                | 1,864                    | 1,849                  | 2,110          | 2,017                    | 2,559                  |
| 16  | Other contributions .....                             | 624                  | 1,006                    | 2,148                  | 696            | 743                      | 855                    |
| 17  | <b>Total contributions, grants and subsidies</b> .... | <b>179,919</b>       | <b>198,558</b>           | <b>201,016</b>         | <b>15,057</b>  | <b>16,278</b>            | <b>17,476</b>          |
| 18  | Miscellaneous revenue .....                           | 47,666               | 49,561                   | 46,289                 | 3,390          | 3,949                    | 4,170                  |
| 19  | <b>Total current revenue</b> .....                    | <b>1,052,420</b>     | <b>1,137,136</b>         | <b>1,223,166</b>       | <b>117,325</b> | <b>125,608</b>           | <b>134,888</b>         |

<sup>3</sup> "Personal property tax" included in "Real property tax" in Manitoba.

TABLE 1. Current Revenue 1964, 1965 and 1966, by Provinces — Concluded

| Saskatchewan         |                          |                        | Alberta        |                          |                        | British Columbia |                          |                        | No. |
|----------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|------------------|--------------------------|------------------------|-----|
| 1964<br>Actual       | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Actual | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Actual   | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                |                          |                        |                  |                          |                        |     |
| 93,162               | 101,407                  | 107,136                | 126,740        | 134,675                  | 139,828                | 161,398          | 178,141                  | 197,140                | 1   |
| ...                  | ...                      | ...                    | ...            | ...                      | ...                    | ...              | ...                      | ...                    | 2   |
| 4                    | 4                        | 4                      | 8,121          | 8,758                    | 9,144                  | 3,880            | 5,429                    | 5,670                  | 3   |
| 1,268                | 2,604                    | 2,579                  | —              | —                        | —                      | 9                | 9                        | 9                      | 4   |
| <b>94,430</b>        | <b>104,011</b>           | <b>109,715</b>         | <b>134,861</b> | <b>143,433</b>           | <b>148,972</b>         | <b>165,287</b>   | <b>183,579</b>           | <b>202,819</b>         | 5   |
| 5,805                | 6,563                    | 7,040                  | 12,915         | 13,114                   | 13,430                 | 12,715           | 12,761                   | 15,069                 | 6   |
| <b>100,235</b>       | <b>110,574</b>           | <b>116,755</b>         | <b>147,776</b> | <b>156,547</b>           | <b>162,402</b>         | <b>178,002</b>   | <b>196,340</b>           | <b>217,888</b>         | 7   |
| 2,740                | 1,967                    | 2,076                  | 3,193          | 3,535                    | 3,582                  | 7,549            | 8,651                    | 8,643                  | 8   |
| 1,776                | 1,850                    | 1,914                  | 2,569          | 2,727                    | 2,694                  | 2,850            | 3,111                    | 2,996                  | 9   |
| 2,178                | ..                       | ..                     | 2,628          | 3,167                    | 3,226                  | 2,408            | 2,750                    | 2,958                  | 10  |
| 15,638               | ..                       | ..                     | 27,293         | 27,611                   | 31,688                 | 35,627           | 43,213                   | 49,864                 | 11  |
| —                    | ..                       | ..                     | —              | —                        | —                      | —                | —                        | —                      | 12  |
| 427                  | ..                       | ..                     | —              | —                        | —                      | 500              | 584                      | 578                    | 13  |
| 1,649                | ..                       | ..                     | 1,374          | 2,424                    | 2,396                  | 1,894            | 2,350                    | 2,809                  | 14  |
| 6,715                | ..                       | ..                     | 14,499         | 16,435                   | 18,559                 | 3,051            | 3,610                    | 3,510                  | 15  |
| 1,508                | ..                       | ..                     | 98             | 125                      | 120                    | 1,512            | 1,604                    | 1,561                  | 16  |
| <b>28,115</b>        | <b>26,544</b>            | <b>26,526</b>          | <b>45,892</b>  | <b>49,762</b>            | <b>55,989</b>          | <b>44,992</b>    | <b>54,111</b>            | <b>61,280</b>          | 17  |
| 4,603                | 4,954                    | 4,936                  | 16,662         | 14,185                   | 14,170                 | 11,671           | 13,825                   | 14,807                 | 18  |
| <b>137,469</b>       | <b>145,889</b>           | <b>152,207</b>         | <b>216,092</b> | <b>226,756</b>           | <b>238,837</b>         | <b>245,064</b>   | <b>276,038</b>           | <b>305,614</b>         | 19  |

\* "Business tax" included in "Real property tax" in Ontario and Saskatchewan.



TABLE 2. Current Expenditure 1964, 1965 and 1966, by Provinces

| No. | Items  | Newfoundland          |                          |                        | Prince Edward Island  |                          |                        |
|-----|--|-----------------------|--------------------------|------------------------|-----------------------|--------------------------|------------------------|
|     |  | 1964 Prelimi-<br>nary | 1965 Prelimi-<br>nary    | 1966 Esti-<br>mated    | 1964 Prelimi-<br>nary | 1965 Prelimi-<br>nary    | 1966 Esti-<br>mated    |
|     |  | thousands of dollars  |                          |                        |                       |                          |                        |
| 1   | General government .....   | 1, 477                | 1, 344                   | 1, 401                 | 281                   | 265                      | 346                    |
| 2   | Protection to persons and property .....                                   | 790                   | 879                      | 918                    | 511                   | 491                      | 576                    |
| 3   | Public works .....   | 2, 275                | 2, 491                   | 2, 698                 | 417                   | 417                      | 384                    |
| 4   | Sanitation and waste removal .....   | 1, 002                | 1, 150                   | 1, 182                 | 103                   | 106                      | 109                    |
| 5   | Health.....  | 10                    | 12                       | 12                     | 2                     | 88                       | 44                     |
| 6   | Social welfare .....   | 15                    | 4                        | 4                      | 53                    | 3                        | 3                      |
| 7   | Education (excluding debt charges).....                                    | 400                   | 450                      | 500                    | 1, 550                | 1, 642                   | 1, 743                 |
| 8   | Recreation and community services .....                                    | 263                   | 371                      | 346                    | 90                    | 97                       | 111                    |
|     | Debt charges: <sup>4</sup>   |                       |                          |                        |                       |                          |                        |
| 9   | Debenture .....  | 752                   | 882                      | 992                    | 1, 320                | 1, 565                   | 1, 612                 |
| 10  | Other.....   | 522                   | 537                      | 618                    | 73                    | 41                       | 50                     |
| 11  | Utilities and other municipal enterprises (de-<br>ficits and levies) ..... | 460                   | 527                      | 510                    | 35                    | 35                       | 35                     |
| 12  | Provision for reserves .....   | 105                   | 85                       | 90                     | 71                    | 64                       | 103                    |
| 13  | Contributions to Capital and Loan Fund.....                                | 1, 805                | 1, 469                   | 1, 438                 | 46                    | 46                       | 66                     |
| 14  | Joint or special expenditures .....  | —                     | —                        | —                      | —                     | —                        | —                      |
| 15  | Miscellaneous expenditures .....   | 199                   | 194                      | 219                    | 59                    | 52                       | 61                     |
| 16  | <b>Total current expenditure .....</b>                                     | <b>10, 075</b>        | <b>10, 395</b>           | <b>10, 928</b>         | <b>4, 611</b>         | <b>4, 909</b>            | <b>5, 240</b>          |
|     |  | Ontario               |                          |                        | Manitoba              |                          |                        |
|     |  | 1964<br>Actual        | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Actual        | 1965<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated |
|     |  | thousands of dollars  |                          |                        |                       |                          |                        |
| 17  | General government .....   | 62, 594               | 70, 684                  | 85, 399                | 8, 566                | 8, 713                   | 9, 964                 |
| 18  | Protection to persons and property .....                                   | 129, 420              | 142, 167                 | 155, 623               | 13, 379               | 14, 339                  | 15, 301                |
| 19  | Public works .....   | 141, 893              | 163, 912                 | 169, 861               | 17, 034               | 17, 227                  | 17, 817                |
| 20  | Sanitation and waste removal .....   | 47, 755               | 50, 620                  | 54, 195                | 3, 475                | 3, 689                   | 3, 893                 |
| 21  | Health.....  | 18, 851               | 19, 720                  | 21, 139                | 2, 047                | 2, 098                   | 2, 217                 |
| 22  | Social welfare .....   | 58, 058               | 62, 365                  | 63, 027                | 4, 364                | 4, 305                   | 4, 351                 |
| 23  | Education (excluding debt charges).....                                    | 296, 367              | 314, 197                 | 356, 188               | 34, 930               | 37, 492                  | 41, 025                |
| 24  | Recreation and community services .....                                    | 39, 913               | 45, 482                  | 49, 497                | 4, 276                | 4, 848                   | 5, 522                 |
|     | Debt charges: <sup>4</sup>   |                       |                          |                        |                       |                          |                        |
| 25  | Debenture .....  | 185, 958              | 202, 402                 | 214, 528               | 18, 180               | 20, 456                  | 21, 931                |
| 26  | Other.....   | 6, 501                | 7, 122                   | 7, 703                 | 431                   | 641                      | 719                    |
| 27  | Utilities and other municipal enterprises (de-<br>ficits and levies) ..... | 13, 117               | 14, 571                  | 14, 991                | 3, 380                | 3, 660                   | 3, 895                 |
| 28  | Provision for reserves .....   | 12, 801               | 11, 947                  | 15, 252                | 2, 889                | 3, 042                   | 3, 008                 |
| 29  | Contributions to Capital and Loan Fund.....                                | 21, 280               | 24, 929                  | 27, 305                | 2, 778                | 3, 541                   | 3, 775                 |
| 30  | Joint or special expenditures .....  | 4, 391                | 4, 337                   | 4, 997                 | 224                   | 225                      | 210                    |
| 31  | Miscellaneous expenditures .....   | 12, 379               | 13, 523                  | 14, 282                | 1, 202                | 1, 182                   | 1, 382                 |
| 32  | <b>Total current expenditure .....</b>                                     | <b>1, 051, 278</b>    | <b>1, 147, 978</b>       | <b>1, 253, 987</b>     | <b>117, 155</b>       | <b>125, 458</b>          | <b>135, 010</b>        |

<sup>1</sup> "Sanitation and waste removal" included in "Public works" in Quebec.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.

TABLE 2. Current Expenditure 1964, 1965 and 1966, by Provinces

| Nova Scotia          |                       |                     | New Brunswick         |                       |                     | Quebec              |                       |                     | No. |
|----------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------|---------------------|-----|
| 1964 Actual          | 1965 Prelimi-<br>nary | 1966 Esti-<br>mated | 1964 Prelimi-<br>nary | 1965 Prelimi-<br>nary | 1966 Esti-<br>mated | 1964 Esti-<br>mated | 1965 Esti-<br>mated   | 1966 Esti-<br>mated |     |
| thousands of dollars |                       |                     |                       |                       |                     |                     |                       |                     |     |
| 3,966                | 4,125                 | 5,033               | 3,623                 | 3,996                 | 4,071               | 62,688              | 69,918                | 75,000              | 1   |
| 7,915                | 8,019                 | 8,634               | 5,530                 | 5,845                 | 6,236               | 79,646              | 88,916                | 92,000              | 2   |
| 3,448                | 3,169                 | 3,351               | 3,353                 | 3,430                 | 3,564               | 89,717              | 94,404                | 103,000             | 3   |
| 1,373                | 1,476                 | 1,531               | 884                   | 816                   | 883                 | 1                   | 1                     | 1                   | 4   |
| 3,535                | 3,708                 | 3,270               | 1,086                 | 1,893                 | 1,858               | 2                   | 2                     | 2                   | 5   |
| 3,463                | 3,789                 | 4,227               | 3,977                 | 4,264                 | 4,385               | 2                   | 2                     | 2                   | 6   |
| 21,883               | 23,031                | 24,277              | 23,377                | 25,432                | 27,042              | 116,000             | 136,000               | 155,000             | 7   |
| 1,030                | 1,293                 | 1,391               | 1,167                 | 1,280                 | 1,359               | 22,593              | 24,274                | 25,000              | 8   |
| 12,102               | 12,815                | 13,203              | 8,656                 | 8,265                 | 8,547               | 142,150             | 153,600               | 165,000             | 9   |
| 1,323                | 900                   | 1,439               | 692                   | 923                   | 889                 |                     |                       |                     | 10  |
| 62                   | 58                    | 71                  | 392                   | 412                   | 384                 | 2                   | 2                     | 2                   | 11  |
| 1,452                | 1,774                 | 1,317               | 769                   | 756                   | 665                 | 2                   | 2                     | 2                   | 12  |
| 1,823                | 1,392                 | 1,244               | 416                   | 509                   | 497                 | 20,068              | 23,673                | 25,000              | 13  |
| —                    | —                     | —                   | —                     | —                     | —                   | —                   | —                     | —                   | 14  |
| 715                  | 737                   | 656                 | 1,668                 | 1,647                 | 1,718               | 21,674              | 22,385                | 26,000              | 15  |
| 64,090               | 66,286                | 69,644              | 55,590                | 59,468                | 62,098              | 554,536             | 613,170               | 666,000             | 16  |
| Saskatchewan         |                       |                     | Alberta               |                       |                     | British Columbia    |                       |                     |     |
| 1964 Actual          | 1965 Prelimi-<br>nary | 1966 Esti-<br>mated | 1964 Actual           | 1965 Prelimi-<br>nary | 1966 Esti-<br>mated | 1964 Actual         | 1965 Prelimi-<br>nary | 1966 Esti-<br>mated |     |
| thousands of dollars |                       |                     |                       |                       |                     |                     |                       |                     |     |
| 8,166                | 8,880                 | 9,254               | 12,550                | 12,739                | 14,093              | 13,054              | 14,539                | 16,947              | 17  |
| 10,084               | 10,776                | 11,568              | 23,994                | 26,111                | 27,494              | 32,619              | 35,521                | 39,270              | 18  |
| 27,135               | 26,654                | 27,305              | 27,278                | 29,910                | 31,386              | 17,838              | 19,479                | 20,872              | 19  |
| 3,040                | 3,097                 | 3,341               | 6,484                 | 7,011                 | 7,913               | 7,951               | 9,022                 | 10,058              | 20  |
| 3,679                | 3,944                 | 4,024               | 13,314                | 14,166                | 15,481              | 2,660               | 3,970                 | 4,379               | 21  |
| 6,928                | 7,212                 | 7,839               | 4,619                 | 4,409                 | 4,109               | 25,424              | 28,500                | 30,918              | 22  |
| 43,992               | 48,258                | 50,302              | 57,340                | 61,566                | 62,333              | 67,299              | 77,257                | 88,020              | 23  |
| 4,820                | 5,274                 | 5,519               | 8,836                 | 10,203                | 11,592              | 11,743              | 13,774                | 16,395              | 24  |
| 14,103               | 15,635                | 16,979              | 42,321                | 43,518                | 46,415              | 47,130              | 50,766                | 55,524              | 25  |
| 788                  | 1,181                 | 1,167               | 583                   | 562                   | 627                 | 827                 | 1,125                 | 1,426               | 26  |
| 4,953                | 4,007                 | 4,557               | 3,548                 | 3,590                 | 4,177               | 2,467               | 2,639                 | 2,536               | 27  |
| 2,826                | 2,304                 | 1,927               | 3,613                 | 1,700                 | 1,333               | 5,244               | 7,154                 | 7,353               | 28  |
| 4,264                | 5,420                 | 4,819               | 6,757                 | 6,565                 | 7,341               | 12,707              | 13,942                | 17,129              | 29  |
| —                    | 149                   | 39                  | —                     | 151                   | 159                 | —                   | —                     | —                   | 30  |
| 2,014                | 2,299                 | 2,534               | 3,996                 | 4,032                 | 3,802               | 1,388               | 1,391                 | 1,552               | 31  |
| 136,792              | 145,090               | 151,174             | 215,233               | 226,233               | 238,255             | 248,351             | 279,079               | 312,379             | 32  |

<sup>3</sup> "Social welfare" included in "Health" in Prince Edward Island.<sup>4</sup> See Introduction for explanation.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities,  
1964, 1965 and 1966, by Provinces**

| No. | Items   | Newfoundland             |                          |                        | Prince Edward Island     |                          |                        |
|-----|---|--------------------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|
|     |   | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated   | 1966<br>Esti-<br>mated | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated   | 1966<br>Esti-<br>mated |
|     |   | thousands of dollars     |                          |                        |                          |                          |                        |
| 1   | General.....                                  | 752                      | 882                      | 992                    | ..                       | ..                       | ..                     |
| 2   | School.....                                   | ...                      | ...                      | ...                    | ..                       | ..                       | ..                     |
| 3   | Sub-totals <sup>1</sup> .....                 | 752                      | 882                      | 992                    | 1,320                    | 1,565                    | 1,612                  |
| 4   | Utility.....                                  | 979                      | 1,039                    | 1,100                  | 177                      | 193                      | 215                    |
| 5   | <b>Totals</b> .....                           | <b>1,731</b>             | <b>1,921</b>             | <b>2,092</b>           | <b>1,497</b>             | <b>1,758</b>             | <b>1,827</b>           |
| 6   | Principal and sinking fund requirements ..... | 841                      | 924                      | 1,005                  | 683                      | 774                      | 792                    |
| 7   | Interest.....                                 | 890                      | 997                      | 1,087                  | 814                      | 984                      | 1,035                  |
|     |   | Ontario                  |                          |                        | Manitoba                 |                          |                        |
|     |   | 1964<br>Actual           | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Actual           | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated |
|     |   | thousands of dollars     |                          |                        |                          |                          |                        |
| 8   | General.....                                  | 111,793                  | 123,973                  | 129,284                | 9,934                    | 11,584                   | 12,376                 |
| 9   | School.....                                   | 74,165                   | 78,429                   | 85,244                 | 8,246                    | 8,872                    | 9,555                  |
| 10  | Sub-totals <sup>1</sup> .....                 | 185,958                  | 202,402                  | 214,528                | 18,180                   | 20,456                   | 21,931                 |
| 11  | Utility.....                                  | 37,638                   | 38,842                   | 39,852                 | 8,238                    | 8,559                    | 8,985                  |
| 12  | <b>Totals</b> .....                           | <b>223,596</b>           | <b>241,244</b>           | <b>254,380</b>         | <b>26,418</b>            | <b>29,015</b>            | <b>30,916</b>          |
| 13  | Principal and sinking fund requirements ..... | 131,797                  | 138,649                  | 143,637                | 14,194                   | 15,585                   | 16,622                 |
| 14  | Interest.....                                 | 91,799                   | 102,595                  | 110,743                | 12,224                   | 13,430                   | 14,294                 |

<sup>1</sup> As per Table 2, items 9 and 25.

**TABLE 3. Analysis of Debt Charges on Debentures issued by Municipalities  
1964, 1965 and 1966, by Provinces**

| Nova Scotia          |                          |                        | New Brunswick            |                          |                        | Quebec                 |                          |                        | No. |
|----------------------|--------------------------|------------------------|--------------------------|--------------------------|------------------------|------------------------|--------------------------|------------------------|-----|
| 1964<br>Actual       | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Prelimi-<br>nary | 1965<br>Esti-<br>mated   | 1966<br>Esti-<br>mated | 1964<br>Esti-<br>mated | 1965<br>Esti-<br>mated   | 1966<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                          |                          |                        |                        |                          |                        |     |
| 5,627                | 6,476                    | 6,553                  | 4,818                    | 4,400                    | 4,663                  | ..                     | ..                       | ..                     | 1   |
| 6,475                | 6,339                    | 6,650                  | 3,838                    | 3,865                    | 3,884                  | ..                     | ..                       | ..                     | 2   |
| 12,102               | 12,815                   | 13,203                 | 8,656                    | 8,265                    | 8,547                  | ..                     | ..                       | ..                     | 3   |
| 1,531                | 1,636                    | 1,759                  | 1,463                    | 1,540                    | 1,698                  | ..                     | ..                       | ..                     | 4   |
| 13,633               | 14,451                   | 14,962                 | 10,119                   | 9,805                    | 10,245                 | ..                     | ..                       | ..                     | 5   |
| 7,881                | 8,352                    | 8,648                  | 5,461                    | 5,310                    | 5,526                  | ..                     | ..                       | ..                     | 6   |
| 5,752                | 6,099                    | 6,314                  | 4,658                    | 4,495                    | 4,719                  | ..                     | ..                       | ..                     | 7   |
| Saskatchewan         |                          |                        | Alberta                  |                          |                        | British Columbia       |                          |                        |     |
| 1964<br>Actual       | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Actual           | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated | 1964<br>Actual         | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated |     |
| thousands of dollars |                          |                        |                          |                          |                        |                        |                          |                        |     |
| 7,161                | 8,127                    | 8,947                  | 25,114                   | 25,743                   | 27,823                 | 26,328                 | 29,569                   | 33,458                 | 8   |
| 6,942                | 7,508                    | 8,032                  | 17,207                   | 17,775                   | 18,592                 | 20,802                 | 21,197                   | 22,066                 | 9   |
| 14,103               | 15,635                   | 16,979                 | 42,321                   | 43,518                   | 46,415                 | 47,130                 | 50,766                   | 55,524                 | 10  |
| 5,988                | 6,328                    | 6,680                  | 10,194                   | 10,642                   | 10,812                 | 9,916                  | 10,163                   | 12,337                 | 11  |
| 20,091               | 21,963                   | 23,659                 | 52,515                   | 54,160                   | 57,227                 | 57,046                 | 60,929                   | 67,861                 | 12  |
| 9,775                | 10,665                   | 11,546                 | 29,231                   | 30,157                   | 31,874                 | 30,855                 | 32,878                   | 36,736                 | 13  |
| 10,316               | 11,298                   | 12,113                 | 23,284                   | 24,003                   | 25,353                 | 26,191                 | 28,051                   | 31,125                 | 14  |



TABLE 4. Current Revenue (Preliminary) 1965, by Provinces

| No. | Items  | New-found-land <sup>1</sup> | Prince Edward Island <sup>1</sup> | Nova Scotia   | New Brunswick <sup>1</sup> |
|-----|--|-----------------------------|-----------------------------------|---------------|----------------------------|
|     |  | thousands of dollars        |                                   |               |                            |
|     | Taxation:  |                             |                                   |               |                            |
|     | General and school:                                    |                             |                                   |               |                            |
| 1   | Real property .....                                    | 4,152                       | 3,490                             | 39,283        | 27,664                     |
| 2   | Personal property .....                                | —                           | 256                               | 8,003         | 12,280                     |
| 3   | Business .....   | 1,521                       | 357                               | 1,859         | <sup>3</sup>               |
| 4   | Other .....  | 1,350                       | 141                               | 1,697         | <sup>3</sup>               |
| 5   | <b>Total general and school taxation</b> .....         | <b>7,023</b>                | <b>4,244</b>                      | <b>50,842</b> | <b>39,944</b>              |
| 6   | Special assessments (owner's share) and charges .....  | 71                          | 52                                | 595           | 159                        |
| 7   | <b>Total taxation</b> .....                            | <b>7,094</b>                | <b>4,296</b>                      | <b>51,437</b> | <b>40,103</b>              |
| 8   | Licenses and permits .....                             | 186                         | 59                                | 504           | 325                        |
| 9   | Interest, tax penalties, etc. ....                     | 11                          | 8                                 | 819           | 419                        |
|     | Contributions, grants and subsidies:                   |                             |                                   |               |                            |
|     | Governments:   |                             |                                   |               |                            |
| 10  | Dominion .....   | 197                         | 98                                | 2,729         | 3,306                      |
| 11  | Provincial .....                                       | 2,315                       | 419                               | 7,256         | 11,956                     |
| 12  | Other municipal .....                                  | —                           | —                                 | —             | —                          |
|     | Government enterprises:                                |                             |                                   |               |                            |
| 13  | Dominion .....   | 9                           | 2                                 | 753           | 119                        |
| 14  | Provincial .....                                       | —                           | —                                 | 342           | 82                         |
| 15  | Own and/or other municipal .....                       | 96                          | 133                               | 477           | 857                        |
| 16  | Other contributions .....                              | 500                         | —                                 | 379           | 144                        |
| 17  | <b>Total contributions, grants and subsidies</b> ..... | <b>3,117</b>                | <b>652</b>                        | <b>11,936</b> | <b>16,464</b>              |
| 18  | Miscellaneous revenue .....                            | 438                         | 90                                | 1,800         | 1,310                      |
| 19  | <b>Total current revenue</b> .....                     | <b>10,846</b>               | <b>5,105</b>                      | <b>66,496</b> | <b>58,621</b>              |

<sup>1</sup> Estimated.<sup>2</sup> "Personal property tax" included in "Real property tax" in Manitoba.

TABLE 4. Current Revenue (Preliminary) 1965, by Provinces

| Quebec <sup>1</sup>  | Ontario      | Manitoba     | Saskat-<br>chewan | Alberta | British<br>Columbia | Total     | No. |
|----------------------|--------------|--------------|-------------------|---------|---------------------|-----------|-----|
| thousands of dollars |              |              |                   |         |                     |           |     |
| 332,771              | 842,936      | 84,980       | 101,407           | 134,675 | 178,141             | 1,749,499 | 1   |
| ...                  | ...          | <sup>2</sup> | ...               | ...     | ...                 | 20,539    | 2   |
| 33,974               | <sup>4</sup> | 7,204        | <sup>4</sup>      | 8,758   | 5,429               | 59,102    | 3   |
| 12,588               | 43           | 564          | 2,604             | —       | 9                   | 18,996    | 4   |
| 379,333              | 842,979      | 92,748       | 104,011           | 143,433 | 183,579             | 1,848,136 | 5   |
| 66,789               | 24,948       | 8,616        | 6,563             | 13,114  | 12,761              | 133,668   | 6   |
| 446,122              | 867,927      | 101,364      | 110,574           | 156,547 | 196,340             | 1,981,804 | 7   |
| 7,536                | 9,644        | 1,931        | 1,967             | 3,535   | 8,651               | 34,338    | 8   |
| 2,800                | 11,446       | 2,086        | 1,850             | 2,727   | 3,111               | 25,277    | 9   |
| ..                   | 17,311       | 2,219        | ..                | 3,167   | 2,750               | ..        | 10  |
| ..                   | 163,995      | 10,023       | ..                | 27,611  | 43,213              | ..        | 11  |
| ..                   | 3,567        | —            | ..                | —       | —                   | ..        | 12  |
| ..                   | 4,125        | 99           | ..                | —       | 584                 | ..        | 13  |
| ..                   | 6,690        | 1,177        | ..                | 2,424   | 2,350               | ..        | 14  |
| ..                   | 1,864        | 2,017        | ..                | 16,435  | 3,610               | ..        | 15  |
| ..                   | 1,006        | 743          | ..                | 125     | 1,604               | ..        | 16  |
| 123,229              | 198,558      | 16,278       | 26,544            | 49,762  | 54,111              | 500,651   | 17  |
| 27,398               | 49,561       | 3,949        | 4,954             | 14,185  | 13,825              | 117,510   | 18  |
| 607,085              | 1,137,136    | 125,608      | 145,889           | 226,756 | 276,038             | 2,659,580 | 19  |

<sup>3</sup> "Business" and "Other" included in "Personal property" taxation in New Brunswick.<sup>4</sup> "Business tax" included in "Real property tax" in Ontario and Saskatchewan.

**TABLE 5. Current Expenditure (Preliminary) 1965, by Provinces**

| No.                  | Items   | New-found-land <sup>1</sup> | Prince Edward Island <sup>1</sup> | Nova Scotia   | New Brunswick <sup>1</sup> |
|----------------------|---|-----------------------------|-----------------------------------|---------------|----------------------------|
| thousands of dollars |   |                             |                                   |               |                            |
| 1                    | General government .....  | 1,344                       | 265                               | 4,125         | 3,996                      |
| 2                    | Protection to persons and property .....                              | 879                         | 491                               | 8,019         | 5,845                      |
| 3                    | Public works .....  | 2,491                       | 417                               | 3,169         | 3,430                      |
| 4                    | Sanitation and waste removal .....                                    | 1,150                       | 106                               | 1,476         | 816                        |
| 5                    | Health .....  | 12                          | 88                                | 3,708         | 1,893                      |
| 6                    | Social welfare .....  | 4                           | 4                                 | 3,789         | 4,264                      |
| 7                    | Education (excluding debt charges) .....                              | 450                         | 1,642                             | 23,031        | 25,432                     |
| 8                    | Recreation and community services .....                               | 371                         | 97                                | 1,293         | 1,280                      |
|                      | Debt charges: <sup>5</sup>  |                             |                                   |               |                            |
| 9                    | Debenture .....   | 882                         | 1,565                             | 12,815        | 8,265                      |
| 10                   | Other .....   | 537                         | 41                                | 900           | 923                        |
| 11                   | Utilities and other municipal enterprises (deficits and levies) ..... | 527                         | 35                                | 58            | 412                        |
| 12                   | Provision for reserves .....  | 85                          | 64                                | 1,774         | 756                        |
| 13                   | Contributions to Capital and Loan Fund .....                          | 1,469                       | 46                                | 1,392         | 509                        |
| 14                   | Joint or special expenditures .....                                   | —                           | —                                 | —             | —                          |
| 15                   | Miscellaneous expenditures .....                                      | 194                         | 52                                | 737           | 1,647                      |
| 16                   | <b>Total current expenditure .....</b>                                | <b>10,395</b>               | <b>4,909</b>                      | <b>66,286</b> | <b>59,468</b>              |

<sup>1</sup> Estimated.<sup>2</sup> "Sanitation and waste removal" included in "Public works", in Quebec.<sup>3</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.**TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities (Preliminary) 1965, by Provinces**

| No.                  | Items   | New-found-land <sup>1</sup> | Prince Edward Island <sup>1</sup> | Nova Scotia   | New Brunswick <sup>1</sup> |
|----------------------|---|-----------------------------|-----------------------------------|---------------|----------------------------|
| thousands of dollars |   |                             |                                   |               |                            |
| 1                    | General .....                                 | 882                         | ..                                | 6,476         | 4,400                      |
| 2                    | School .....                                  | ...                         | ..                                | 6,339         | 3,865                      |
| 3                    | Sub-totals <sup>2</sup> .....                 | 882                         | 1,565                             | 12,815        | 8,265                      |
| 4                    | Utility .....                                 | 1,039                       | 193                               | 1,636         | 1,540                      |
| 5                    | <b>Totals .....</b>                           | <b>1,921</b>                | <b>1,758</b>                      | <b>14,451</b> | <b>9,805</b>               |
| 6                    | Principal and sinking fund requirements ..... | 924                         | 774                               | 8,352         | 5,310                      |
| 7                    | Interest .....                                | 997                         | 984                               | 6,099         | 4,495                      |

<sup>1</sup> Estimated.

TABLE 5. Current Expenditure (Preliminary) 1965, by Provinces

| Quebec <sup>1</sup>  | Ontario          | Manitoba       | Saskat-<br>chewan | Alberta        | British<br>Columbia | Total            | No.       |
|----------------------|------------------|----------------|-------------------|----------------|---------------------|------------------|-----------|
| thousands of dollars |                  |                |                   |                |                     |                  |           |
| 69,918               | 70,684           | 8,713          | 8,880             | 12,739         | 14,539              | 195,203          | 1         |
| 88,916               | 142,167          | 14,339         | 10,776            | 26,111         | 35,521              | 333,064          | 2         |
| 94,404               | 163,912          | 17,227         | 26,654            | 29,910         | 19,479              | 361,093          | 3         |
| <sup>2</sup>         | 50,620           | 3,689          | 3,097             | 7,011          | 9,022               | 76,987           | 4         |
| <sup>3</sup>         | 19,720           | 2,098          | 3,944             | 14,166         | 3,970               | 49,599           | 5         |
| <sup>3</sup>         | 62,365           | 4,305          | 7,212             | 4,409          | 28,500              | 114,848          | 6         |
| 136,000              | 314,197          | 37,492         | 48,258            | 61,566         | 77,257              | 725,325          | 7         |
| 24,274               | 45,482           | 4,848          | 5,274             | 10,203         | 13,774              | 106,896          | 8         |
| 153,600              | 202,402          | 20,456         | 15,635            | 43,518         | 50,766              | 509,904          | 9         |
| <sup>6</sup>         | 7,122            | 641            | 1,181             | 562            | 1,125               | 13,032           | 10        |
| <sup>3</sup>         | 14,571           | 3,660          | 4,007             | 3,590          | 2,639               | 29,499           | 11        |
| <sup>3</sup>         | 11,947           | 3,042          | 2,304             | 1,700          | 7,154               | 28,826           | 12        |
| 23,673               | 24,929           | 3,541          | 5,420             | 6,565          | 13,942              | 81,486           | 13        |
| —                    | 4,337            | 225            | 149               | 151            | —                   | 4,862            | 14        |
| 22,385               | 13,523           | 1,182          | 2,299             | 4,032          | 1,391               | 47,442           | 15        |
| <b>613,170</b>       | <b>1,147,978</b> | <b>125,458</b> | <b>145,090</b>    | <b>226,233</b> | <b>279,079</b>      | <b>2,678,066</b> | <b>16</b> |

<sup>4</sup> "Social Welfare" included in "Health" in Prince Edward Island.<sup>5</sup> See Introduction for explanation.<sup>6</sup> "Other debt charges" included in "Debenture debt charges" in Quebec.

TABLE 6. Analysis of Debt Charges on Debentures issued by Municipalities (Preliminary) 1965, by Provinces

| Quebec <sup>1</sup>  | Ontario        | Manitoba      | Saskat-<br>chewan | Alberta       | British<br>Columbia | No.      |
|----------------------|----------------|---------------|-------------------|---------------|---------------------|----------|
| thousands of dollars |                |               |                   |               |                     |          |
| ..                   | 123,973        | 11,584        | 8,127             | 25,743        | 29,569              | 1        |
| ..                   | 78,429         | 8,872         | 7,508             | 17,775        | 21,197              | 2        |
| ..                   | 202,402        | 20,456        | 15,635            | 43,518        | 50,766              | 3        |
| ..                   | 38,842         | 8,559         | 6,328             | 10,642        | 10,163              | 4        |
| ..                   | <b>241,244</b> | <b>29,015</b> | <b>21,963</b>     | <b>54,160</b> | <b>60,929</b>       | <b>5</b> |
| ..                   | 138,649        | 15,585        | 10,665            | 30,157        | 32,878              | 6        |
| ..                   | 102,595        | 13,430        | 11,298            | 24,003        | 28,051              | 7        |

<sup>2</sup> As per Table 5, item 9.



TABLE 7. Current Revenue (Estimated) 1966, by Provinces

| No. | Items  | New-<br>found-<br>land | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Bruns-<br>wick |
|-----|--|------------------------|----------------------------|----------------|-----------------------|
|     |  | thousands of dollars   |                            |                |                       |
|     | Taxation:  |                        |                            |                |                       |
|     | General and school:                                    |                        |                            |                |                       |
| 1   | Real property .....                                    | 4,419                  | 3,620                      | 41,592         | 28,088                |
| 2   | Personal property .....                                | —                      | 357                        | 8,349          | 12,781                |
| 3   | Business .....   | 1,715                  | 363                        | 1,958          | <sup>2</sup>          |
| 4   | Other .....  | 1,410                  | 162                        | 1,733          | <sup>2</sup>          |
| 5   | <b>Total general and school taxation .....</b>         | <b>7,544</b>           | <b>4,502</b>               | <b>53,632</b>  | <b>40,869</b>         |
| 6   | Special assessments (owner's share) and charges ....   | 76                     | 43                         | 580            | 155                   |
| 7   | <b>Total taxation .....</b>                            | <b>7,620</b>           | <b>4,545</b>               | <b>54,212</b>  | <b>41,024</b>         |
| 8   | Licences and permits .....                             | 184                    | 72                         | 484            | 330                   |
| 9   | Interest, tax penalties, etc. ....                     | 10                     | 8                          | 823            | 407                   |
|     | Contributions, grants and subsidies:                   |                        |                            |                |                       |
|     | Governments:   |                        |                            |                |                       |
| 10  | Dominion .....   | 202                    | 101                        | 2,724          | 3,348                 |
| 11  | Provincial .....                                       | 2,464                  | 506                        | 7,336          | 13,251                |
| 12  | Other municipal .....                                  | —                      | —                          | —              | —                     |
|     | Government enterprises:                                |                        |                            |                |                       |
| 13  | Dominion .....   | 9                      | 2                          | 751            | 119                   |
| 14  | Provincial .....                                       | —                      | —                          | 333            | 84                    |
| 15  | Own and/or other municipal .....                       | 109                    | 210                        | 464            | 829                   |
| 16  | Other contributions .....                              | 520                    | —                          | 705            | 180                   |
| 17  | <b>Total contributions, grants and subsidies .....</b> | <b>3,304</b>           | <b>819</b>                 | <b>12,313</b>  | <b>17,811</b>         |
| 18  | Miscellaneous revenue .....                            | 431                    | 85                         | 1,505          | 1,215                 |
| 19  | <b>Total current revenue .....</b>                     | <b>11,549</b>          | <b>5,529</b>               | <b>69,337</b>  | <b>60,787</b>         |

<sup>1</sup> "Personal property tax" included in "Real property tax" in Manitoba.<sup>2</sup> "Business" and "Other" included in "Personal property" taxation in New Brunswick.

TABLE 7. Current Revenue (Estimated) 1966, by Provinces

| Quebec              | Ontario      | Manitoba     | Saskat-<br>chewan | Alberta | British<br>Columbia | Total     | No. |
|---------------------|--------------|--------------|-------------------|---------|---------------------|-----------|-----|
| thousand of dollars |              |              |                   |         |                     |           |     |
| 355,000             | 929,566      | 92,115       | 107,136           | 139,828 | 197,140             | 1,898,504 | 1   |
| ...                 | ...          | <sup>1</sup> | ...               | ...     | ...                 | 21,487    | 2   |
| 37,000              | <sup>3</sup> | 7,612        | <sup>3</sup>      | 9,144   | 5,670               | 63,462    | 3   |
| 14,500              | 39           | 581          | 2,579             | —       | 9                   | 21,013    | 4   |
| 406,500             | 929,605      | 100,308      | 109,715           | 148,972 | 202,819             | 2,004,466 | 5   |
| 65,000              | 25,300       | 8,960        | 7,040             | 13,430  | 15,069              | 135,653   | 6   |
| 471,500             | 954,905      | 109,268      | 116,755           | 162,402 | 217,888             | 2,140,119 | 7   |
| 7,500               | 9,702        | 1,979        | 2,076             | 3,582   | 8,643               | 34,552    | 8   |
| 2,900               | 11,254       | 1,995        | 1,914             | 2,694   | 2,996               | 25,001    | 9   |
| ..                  | 17,943       | 2,313        | ..                | 3,226   | 2,958               | ..        | 10  |
| ..                  | 164,033      | 10,408       | ..                | 31,688  | 49,864              | ..        | 11  |
| ..                  | 3,759        | —            | ..                | —       | —                   | ..        | 12  |
| ..                  | 4,183        | 83           | ..                | —       | 578                 | ..        | 13  |
| ...                 | 7,101        | 1,258        | ..                | 2,396   | 2,809               | ..        | 14  |
| ..                  | 1,849        | 2,559        | ..                | 18,559  | 3,510               | ..        | 15  |
| ..                  | 2,148        | 855          | ..                | 120     | 1,561               | ..        | 16  |
| 150,000             | 201,016      | 17,476       | 26,526            | 55,989  | 61,280              | 546,534   | 17  |
| 29,000              | 46,289       | 4,170        | 4,936             | 14,170  | 14,807              | 116,608   | 18  |
| 660,900             | 1,223,166    | 134,888      | 152,207           | 238,837 | 305,614             | 2,862,814 | 19  |

<sup>3</sup> "Business tax" included in "Real property tax" in Ontario and Saskatchewan.

**TABLE 8. Current Expenditure (Estimated) 1966, by Provinces**

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New-Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General government .....  | 1,401          | 346                  | 5,033         | 4,071         |
| 2                    | Protection to persons and property .....                              | 918            | 576                  | 8,634         | 6,236         |
| 3                    | Public works .....  | 2,698          | 384                  | 3,351         | 3,564         |
| 4                    | Sanitation and waste removal .....                                    | 1,182          | 109                  | 1,531         | 883           |
| 5                    | Health .....  | 12             | 44                   | 3,270         | 1,858         |
| 6                    | Social welfare .....  | 4              | <sup>3</sup>         | 4,227         | 4,385         |
| 7                    | Education (excluding debt charges) .....                              | 500            | 1,743                | 24,277        | 27,042        |
| 8                    | Recreation and community services .....                               | 346            | 111                  | 1,391         | 1,359         |
|                      | Debt charges: <sup>4</sup>  |                |                      |               |               |
| 9                    | Debenture .....   | 992            | 1,612                | 13,203        | 8,547         |
| 10                   | Other .....   | 618            | 50                   | 1,439         | 889           |
| 11                   | Utilities and other municipal enterprises (deficits and levies) ..... | 510            | 35                   | 71            | 384           |
| 12                   | Provision for reserves .....  | 90             | 103                  | 1,317         | 665           |
| 13                   | Contributions to Capital and Loan Fund .....                          | 1,438          | 66                   | 1,244         | 497           |
| 14                   | Joint or special expenditures .....                                   | —              | —                    | —             | —             |
| 15                   | Miscellaneous expenditures .....                                      | 219            | 61                   | 656           | 1,718         |
| 16                   | <b>Total current expenditure .....</b>                                | <b>10,928</b>  | <b>5,240</b>         | <b>69,644</b> | <b>62,098</b> |

<sup>1</sup> "Sanitation and waste removal" included in "Public works", in Quebec.<sup>2</sup> "Health", "Social welfare", "Utility levies" and "Provision for reserves" included in "Miscellaneous expenditures" in Quebec.**TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1966, by Provinces**

| No.                  | Items   | New-found-land | Prince Edward Island | Nova Scotia   | New Brunswick |
|----------------------|---|----------------|----------------------|---------------|---------------|
| thousands of dollars |   |                |                      |               |               |
| 1                    | General .....                                 | 992            | ..                   | 6,553         | 4,663         |
| 2                    | School .....                                  | ...            | ..                   | 6,650         | 3,884         |
| 3                    | Sub-totals <sup>1</sup> .....                 | 992            | 1,612                | 13,203        | 8,547         |
| 4                    | Utility .....                                 | 1,100          | 215                  | 1,759         | 1,698         |
| 5                    | <b>Totals .....</b>                           | <b>2,092</b>   | <b>1,827</b>         | <b>14,962</b> | <b>10,245</b> |
| 6                    | Principal and sinking fund requirements ..... | 1,005          | 792                  | 8,648         | 5,526         |
| 7                    | Interest .....                                | 1,087          | 1,035                | 6,314         | 4,719         |

<sup>1</sup> As per Table 8, item 9.

**TABLE 8. Current Expenditure (Estimated) 1966, by Provinces**

| Quebec               | Ontario          | Manitoba       | Saskat-<br>chewan | Alberta        | British<br>Columbia | Total            | No. |
|----------------------|------------------|----------------|-------------------|----------------|---------------------|------------------|-----|
| thousands of dollars |                  |                |                   |                |                     |                  |     |
| 75,000               | 85,399           | 9,964          | 9,254             | 14,093         | 16,947              | 221,508          | 1   |
| 92,000               | 155,623          | 15,301         | 11,568            | 27,494         | 39,270              | 357,620          | 2   |
| 103,000              | 169,861          | 17,817         | 27,305            | 31,386         | 20,872              | 380,238          | 3   |
| <sup>1</sup>         | 54,195           | 3,893          | 3,341             | 7,913          | 10,058              | 83,105           | 4   |
| <sup>2</sup>         | 21,139           | 2,217          | 4,024             | 15,481         | 4,379               | 52,424           | 5   |
| <sup>2</sup>         | 63,027           | 4,351          | 7,839             | 4,109          | 30,918              | 118,860          | 6   |
| 155,000              | 356,188          | 41,025         | 50,302            | 62,333         | 88,020              | 806,430          | 7   |
| 25,000               | 49,497           | 5,522          | 5,519             | 11,592         | 16,395              | 116,732          | 8   |
| 165,000              | 214,528          | 21,931         | 16,979            | 46,415         | 55,524              | 544,731          | 9   |
| <sup>5</sup>         | 7,703            | 719            | 1,167             | 627            | 1,426               | 14,638           | 10  |
| <sup>2</sup>         | 14,991           | 3,895          | 4,557             | 4,177          | 2,536               | 31,156           | 11  |
| <sup>2</sup>         | 15,252           | 3,008          | 1,927             | 1,333          | 7,353               | 31,048           | 12  |
| 25,000               | 27,305           | 3,775          | 4,819             | 7,341          | 17,129              | 88,614           | 13  |
| —                    | 4,997            | 210            | 39                | 159            | —                   | 5,405            | 14  |
| 26,000               | 14,282           | 1,382          | 2,534             | 3,802          | 1,552               | 52,206           | 15  |
| <b>666,000</b>       | <b>1,253,987</b> | <b>135,010</b> | <b>151,174</b>    | <b>238,255</b> | <b>312,379</b>      | <b>2,904,715</b> | 16  |

<sup>3</sup> "Social welfare" included in "Health" in Prince Edward Island.<sup>4</sup> See Introduction for explanation.<sup>5</sup> "Other debt charges" included in "Debenture debt charges", in Quebec.**TABLE 9. Analysis of Debt Charges on Debentures issued by Municipalities (Estimated) 1966, by Provinces**

| Quebec               | Ontario        | Manitoba      | Saskat-<br>chewan | Alberta       | British<br>Columbia | No. |
|----------------------|----------------|---------------|-------------------|---------------|---------------------|-----|
| thousands of dollars |                |               |                   |               |                     |     |
| ..                   | 129,284        | 12,376        | 8,947             | 27,823        | 33,458              | 1   |
| ..                   | 85,244         | 9,555         | 8,032             | 18,592        | 22,066              | 2   |
| ..                   | 214,528        | 21,931        | 16,979            | 46,415        | 55,524              | 3   |
| ..                   | 39,852         | 8,985         | 6,680             | 10,812        | 12,337              | 4   |
| ..                   | <b>254,380</b> | <b>30,916</b> | <b>23,659</b>     | <b>57,227</b> | <b>67,861</b>       | 5   |
| ..                   | 143,637        | 16,622        | 11,546            | 31,874        | 36,736              | 6   |
| ..                   | 110,743        | 14,294        | 12,113            | 25,353        | 31,125              | 7   |



TABLE 10. Gross Municipal Debenture Debt as at December 31, 1964, 1965 and 1966, by Provinces

| Province                   | 1964<br>Prelimi-<br>nary | 1965<br>Prelimi-<br>nary | 1966<br>Esti-<br>mated |
|----------------------------|--------------------------|--------------------------|------------------------|
| thousands of dollars       |                          |                          |                        |
| Newfoundland.....          | 21,947                   | 21,912                   | 24,954                 |
| Prince Edward Island ..... | 12,328                   | 12,134                   | 13,515                 |
| Nova Scotia .....          | 116,748                  | 115,811                  | 122,248                |
| New Brunswick .....        | 90,942                   | 98,503                   | 99,811                 |
| Quebec .....               | 2,035,000 <sup>1</sup>   | 2,178,000 <sup>1</sup>   | 2,300,000              |
| Ontario .....              | 2,114,948                | 2,244,046                | 2,524,701              |
| Manitoba .....             | 238,867                  | 250,348                  | 268,553                |
| Saskatchewan.....          | 208,759                  | 219,468                  | 233,789                |
| Alberta .....              | 519,833                  | 541,479                  | 574,537                |
| British Columbia .....     | 558,922                  | 594,849                  | 650,322                |
| <b>Totals .....</b>        | <b>5,918,294</b>         | <b>6,276,550</b>         | <b>6,812,430</b>       |

<sup>1</sup> Estimated.

## ESTIMATING AND SAMPLING PROCEDURES

### Estimations

Basically the method of estimating is the percentage change in sample data from base to current year applied to total data for the base year. The link or index of change is computed and applied within each "cell" for each item of revenue, expenditure, etc.

Because we wish to estimate for two years from the same base, a single ratio that can be applied to sample data for both years' estimates is desirable. The principle can be expressed as follows:

$$\frac{\text{Total (base)}}{\text{Sample (base)}} \times \text{Sample (current)} = \frac{\text{Estimate of}}{\text{total (current)}}$$

The relationship of Total (base) to Sample (base) is the ratio that may be compiled prior to receipt of current information and may then be applied against the questionnaire data for the two years.

**Note 1.** This method of estimating does not provide for non-response. It is therefore necessary to substitute data of the base year for missing data of the current year, providing the rate of non-response is not too great. An alternative is to adjust the data of the base year to exclude information of the non-respondents, but this is not practicable. If the rate of non-response is too high, substitution of base year data for the non-respondents would deflate any reported changes to the point where the estimate would differ only slightly from the base. It is therefore more straightforward to substitute base year data in total for the estimate of total for such "cells".

**Note 2.** Estimates are made only for specific items of revenue and expenditure. Totals and sub-totals are not estimated but obtained by addition of their estimated components. Due to changes in the proportions of these components to the totals from year to year, or the failure of the sample to reflect these changes, the total of the estimates does not equal the estimated totals. Consequently, estimates of surplus and deficit are not made because they would necessarily contain all the errors of estimating. Preliminary investigation has disclosed the possibility of obtaining more accurate estimates by combining the procedures of (a) estimating for some specific items and totals by the ratio method; and (b) distributing the items in the residual according to their respective proportions to total in the base year. As an example, in one test, the ratio method

of estimation provided excellent estimates for two principal sources of taxation as well as for the total of taxation, but very poor estimates of the remaining sources of taxation. It was found that a breakdown of the residual items of taxation according to their respective proportions to total taxation, derived from base year data, provided a much greater degree of accuracy.

Where the estimate is considered unreliable for any one item in any one "cell", due to under-representation of the sample, it is necessary to depart from the standard procedure. Where the base is zero, or the percentage change of the ratio is very high, the change in the item should be considered as absolute rather than proportionate.

### Adjustments and Additions

The total estimates for each province represent a projection of the data presented in the provincial reports of municipal statistics. To make these estimates comparable in concept with the "actual" series, adjustments and additions are necessary. For both the adjustments and additions, the same methods are used as are used in the "actual" compilations. However, where possible the most recent data available are used when applying these methods.

### Non-response

Although the cooperation on the part of municipalities sampled was highly commendable, there were a few instances where failure to complete the questionnaire required a change in the estimating procedure. For the most part such situations occurred in groups which were known to change little from year to year, thus permitting the substitution of the most recent data available. An optional method (because the projection was made on a matched municipality basis) would have been to omit the non-respondents from the base data. This method was used only when the proportion of non-respondents to total respondents was low and the lessening representation was permissible.

### Limitations

Although the specific items of revenue and expenditure, classified by sources and by function respectively, are common to nearly all municipalities, their relative significance within the financial structure of each municipality differs to varying degrees. As an example, towns within a certain population size range in a given area might all have real property tax and business tax revenue. But the proportion of real property tax and business tax to

total taxation could differ markedly from one town to another within the group. It is possible to have a sample representation of twenty per cent for the group by number with varying degrees of representation for each item of revenue and expenditure. It is therefore necessary to consider that the estimates of items most common to all municipalities are less subject to error, due to higher representation, than are the items that are not common to all municipalities within a given group. This circumstance was anticipated prior to the compilations of the estimates and special attention was given in an effort to minimize errors resulting from under-representation of this nature.

Inconsistencies between base and current data also increase the probability of error. Base information was submitted by the municipal auditors, to the provincial governments for publication, and the current information was reported on questionnaires by the municipal officials. Because the data from which the estimates were compiled were obtained from two different sources, differences in method of reporting or interpretation of requirements occurred. Extreme care was exercised to adjust or compensate for differences arising from this cause. As an example of such an occurrence, a municipality might report an expenditure less certain revenue when the base information had shown both revenue and expenditure as gross.

The amount of error was further minimized, relative to the respective provincial totals, by the large representation of the self-representing municipalities. As an example, if the provincial total of any one item was comprised of sixty per cent through self-representation (within which no error of estimate could occur) and forty per cent through estimation, containing an error of five per cent, the relative error to the provincial total would be only two per cent.

With this information, it is possible to appraise the estimates with an approximation of the probable error contained in the various estimates. Highly variable items, not common to all municipalities, and which do not occur primarily in the large self-representing municipalities, are more subject to error.

### Description of Revised Sample

The revised sample introduced in 1957-58 was based on 1956 Census of Population data and has been revised annually to take into account changes in municipal government structure and the latest Census of Population data. It was selected with the intention of overcoming the limitations of the original sample based on data of the 1951 Census of Population. The use of population as the most appropriate basis of selection has been retained, and consequently, all the larger municipalities are again included. A description of the original sampling technique may be found in the 1959-60 report.

### Method of Selecting Revised Sample

As it was unlikely that there would be any substantial change in the format of provincial municipal reports, it was decided that the classification of municipalities used in each provincial report would form the basis for the selection of sample municipalities in each province. This arrangement was desirable in order that base information might be procured readily. The change to a classification within each province therefore constituted the prime difference between the "original" and "revised" samples.

The basis of selection, namely population, differed only slightly in application. Rates of selection in the population size ranges remained unchanged:

Population of 5,000 - 14,999 with selection rate of 1 in 3.

Population of 2,000 - 4,999 with selection rate of 1 in 10.

Population of 1,000 - 1,999 with selection rate of 1 in 20.

Population of under 1,000 with selection rate of 1 in 45.

The above rates, of course, applied only to the non-self-representing groups and were applied only as accurately as the various provincial classifications of municipalities would permit. In most instances, through the use of Census of Population bulletins, it was possible to arrange municipalities in descending order of population size. Exceptions, in some instances, were of course necessary, but little or no loss of accuracy occurred. Within the size ranges, sample municipalities were selected on a random basis without provision for replacement but allowance was made for sufficient variation in the rate of selection to accommodate non-response.

Because the stratification differed markedly from one province to another due to their respective peculiarities, detailed explanations must be set out for each province.

### Newfoundland

All municipalities (other than the self-representing) were consolidated into one group regardless of size and type of incorporation because they are similar in character and perform highly similar functions. In addition, the sampled portion is only a small part of the total.

### Prince Edward Island

There is no municipal report providing base information for this province. Therefore the City of Charlottetown and the seven towns were all selected as self-representing. No representation was made for villages as no data was available.



### Nova Scotia

The self-representing municipalities were (a) those comprising the Metropolitan Area of Halifax and the Major Urban Area of Sydney-Glace Bay (b) other urban municipalities with population of 15,000 and over, and (c) other rural municipalities with population of 15,000 and over. The non-self-representing groups of urban as well as those of rural municipalities were each consolidated to facilitate estimating procedures.

### New Brunswick

Again this year, a special combined reporting form was used to accommodate the needs of both the New Brunswick Department of Municipal Affairs and the Dominion Bureau of Statistics and the survey was conducted on a full coverage basis.

### Quebec

For this publication no information respecting budget estimates was available for municipalities in Quebec. Estimates were derived by projection of trend.

### Ontario

The stratification used for the revised sample was derived from the classification used in the Ontario Department of Municipal Affairs Annual Report of Municipal Statistics. The classification contained in this report is by type of incorporation within population size grouping, with municipalities listed in descending order of population. This form of presentation proved unsuitable for estimating without limited consolidation. For convenience, without a significant loss of accuracy, the report was used to select the Ontario sample. Assessed population figures were used in place of Census of Population data after a check showed that there was sufficient similarity between these two sets of figures. Of the municipalities in the seven metropolitan areas, and ten major urban areas, only fourteen were set out separately; the remainder were contained in their respective groupings of type of incorporation within population size ranges. Cities, separated towns, counties and selected municipalities with populations of 15,000 and over comprised the other self-representing municipalities. The remaining municipalities with populations of under 15,000 were divided into two size-group categories, and sample municipalities were selected from the various groupings of type of incorporation within each of these two major categories. The basis of selection was random with rates determined by population size ranges derived from the original sample.

### Manitoba

The municipal information for Manitoba is compiled by the Dominion Bureau of Statistics and is classified in the recommended form. Therefore the only change required was to supplement those "cells" which were considered under-represented, by arbitrarily increasing the rates of selection.

### Saskatchewan

Stratification of the sample was designed to coincide with the classification used in the provincial report of municipal statistics. The stratification used was primarily the type of incorporation with further groupings of towns into three population size-ranges. Cities formed the only self-representing group. The remaining groups (towns of 2,000 and over, towns of 1,000 to 1,999, towns of under 1,000 population, villages and rural municipalities) were each sampled on a random basis applying rates derived from the original sample. After an analysis of total taxation of municipalities, it was found that the cities accounted for only 25% of the provincial total. This fact, in addition to the very high ratios due to low-representing, resulted in the decision to increase arbitrarily the rates of selection for the middle-sized and smaller towns and villages. Villages were too numerous to list in descending order of population. In order to make the required selection a frequency distribution with population ranges of 100 was made to determine at which size levels the rates should be applied. The concentration and consequent higher rate of selection occurred in the range with populations from 100 to 199.

### Alberta

Classification by type of incorporation, as used in the provincial report of municipal statistics, was used as the basis of selection. The municipalities of the two metropolitan areas, other cities, and counties, were treated as self-representing. Counties warranted self-representation due to the continuation of their formation in Alberta and a high probability that more will be formed in the next few years. Towns, villages and municipal districts were sampled at rates determined by population, and selection was made on a random basis.

### British Columbia

To conform to the provincial report of municipal statistics, type of incorporation was used to replace the population size range classification used originally. The only self-representing municipalities were within the two metropolitan areas. The remaining cities, villages, and rural districts were sampled randomly at various rates.













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